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ABSTRACT

This report provides an analysis of State-local tax structures in 50 States and the District of Columbia and is primarily an updating of tables in previous reports. The major purpose of the study is to indicate to State and local officials those tax areas in which their revenue effort is either below or above the average effort of the 50 States and the District of Columbia (as measured by a common denominator). Data for the statistical section of the report were supplied by the U.S. Bureau of the Census. The study also reports the major State-local activities that will result in increased tax collections after 1971 and measures the relative tax burden and effort applied in the 51 governmental units in the nation. A related document is ED 058 671. (JF)

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STATE AND LOCAL REVENUE POTENTIAL, 1971

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1972

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FOREWORD

Professor Quindry has again calculated the amount of unutilized revenue potential for the states if each state used a given tax to the extent which is average in the United States. Since patterns of tax structure differ widely, each of the 50 states reports unutilized potential for some of its tax categories. Of the $17 billion of tax potential unutilized in the nation, the SREB states account for $7 billion or 41 percent of unutilized potential.

These are statistics from fiscal year 1971. Two current developments in revenue experience of the states are not reflected in these data--the possible impact of the new federal revenue sharing measure, and the accumulation of state and local revenue surpluses in some states. Each state must evaluate these developments in terms of its own possibilities for tax revision, weighing progress toward a fairer total system of taxation against short-term adjustments offering tax relief. "Tax reforms" are always more popular than tax increases but can be embarrassing if economic trends backfire and necessitate repeal of tax relief measures.

Winfred L. Godwin
President

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INTRODUCTION

As in recent years, the Southern Regional Education Board is continuing, through this publication, its series of studies in revenue potentials designed to provide an analysis of the state-local tax structures in the 50 states and the District of Columbia. This report is primarily an updating of tables in previous reports. The use of each major tax source is reviewed in tabular form. Unless otherwise noted, statistics in the tables of this report are fully comparable with similarly titled tables in the 1970 issue and roughly comparable to those in earlier issues.

The major purpose of the study is to indicate to state and local officials tax areas in which their revenue effort is either below or above the average effort of the 50 states and the District of Columbia (as measured by a common denominator). It is hoped, however, that this analysis will also prove to be a guide to which public officials will refer when searching for additional means of public finance. Moreover, we believe it can serve as an indicator for authorities seeking to provide tax ity. The purpose is *not* to *recommend* either that state authorit should search out new ways of increasing tax burdens, or that a state should search out new directions in tax effort.

This study also continues past practices in two related fields: (1) that of reporting the major state-local tax activities that will result in increased (or change in the direction of) tax collections in years after fiscal 1971, and (2) that of measuring the relative tax burden and effort applied in the 51 governmental units in the nation. The extent

to which it is feasible to secure added revenue depends upon the state-local tax capacity and upon the present tax effort.[1] Residents are paying more taxes relative to their ability in some states than in others and it may be more difficult to raise taxes in these "high-tax" states. Moreover, in evaluating the use of relatively unused tax sources, the total tax burden must be considered. Taxpayers contributing large amounts in one form (e.g., income taxes or sales taxes) may not have the excess capacity left to pay taxes of another type.

The extent to which new directions in tax policy may be sought depends upon the prevailing tax philosophy. The recent growth of the private economy and especially the unusual burst of consumer spending, has produced tax revenue in amounts far beyond the expectations of all but the most optimistic forecasters.

Data for the statistical section of this report were supplied by the U.S. Bureau of the Census. For the most part, they were published in *Government Finances in 1971*, *State Tax Collections in 1971*, and *State Government Finances in 1971*.[2] Unpublished data for local governmental units

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[1] The capacity of taxpayers to contribute to government support is determined by many factors, such as income, wealth, business activity, and by alternate demands made upon the taxable resources. Thus, the ability of a taxpayer to increase his tax burden is determined by a consideration of his net taxable resources and the amount of his present taxation. So long as administrators continue to utilize this reasoning, they will be in a favorable position to consider altering tax structures aimed at providing a better distribution of tax burdens--structures that are less income regressive and more responsive to economic growth.

[2] U.S. Bureau of the Census, *Government Finances in 1971*, Series GF71-No. 5, U.S. Government Printing Office, 1972; *State Tax Collections in 1971*, Series GF71-No. 1, U.S. Government Printing Office, 1971; and *State Government Finances in 1971*, Series GF71-No. 3, U.S. Government Printing Office, Washington, D.C., 1972.

for nonproperty tax collections made available by the Bureau were very helpful in allocating these taxes to the proper category of taxation.

METHODOLOGY

In the interstate comparisons, the Bureau's classifications of taxes were examined individually. The basic statistical attack rested on the assumptions that the *average* effort to collect any particular tax was reasonable, and that any state should be able to put forth such effort if it choose to do so. That is, a state collecting above-average amounts from a particular tax source should still be able to tap, at an average level, other tax sources previously underutilized.

However, some types of taxes are not uniformly available in all states. For example, a few states with extensive extractive industries can use severance taxes profitably. New York, with its concentration of securities markets, can impose a productive levy on stock transfers. Nevertheless, the states use many of the same kinds of taxes. The most productive five sources of taxation are general sales, selective sales, corporate income, individual income, and property taxes. But the taxes are used in different combinations with numerous variations in detail. While this report avoids legal, political, and social institutional factors, the variations in state-local tax structures are the result in large measure of each state's accommodation to these factors. Such variations produce a tax structure unique to each state. Furthermore, variations in tax administration introduce additional differences in productivity.

In the statistical comparisons, totals combining state and local taxes were used. Interstate comparisons are more meaningful when based on the

combined amounts because of the diversity in the division of labor between states and their political subdivisions.

An effective way to dramatize the degree of comparative under-utilization of particular tax sources is to show the amount of revenue possible at average rates in each state and to compare this amount with actual collections. While personal income is a generally accepted measuring stick, it is not completely realistic for all tax sources. For example, severance tax revenue potential may be more reasonably related to the value of severed mineral, forest, and fishery products in the state rather than to personal income. Likewise, the number of motor vehicles registered correlates more closely to actual potential revenue from highway-and motor vehicle-related taxes than does personal income.

The first step in the examination of tax practices is to compute the average tax yield per the common denominator (i.e. general sales tax collections per $1,000 of personal income) for states using the particular tax. The next step is to demonstrate what the tax would yield in individual states if each were to employ the tax at the average rate (i.e. average rate for the sales tax multiplied by the state's personal income). Next, the unutilized potential is computed (the potential yield less the actual yield). It is reasoned that a state may adjust upward its tax rate or broaden its base if unutilized potential revenue is evidenced.

Identical statistical methodology is used for 14 tax sources. The results of these analyses for the 50 states, the District of Columbia, broad geographic regions, and for the states and the District are recorded in Tables 1 through 11.

A number of measuring devices have been employed for interstate comparisons of overall capacity and effort. The most commonly used measure and the most reliable and simple is the personal income in each state. One argument for its use for comparative purposes is that taxes are ultimately paid from personal income. Another is that, while personal income is a less than complete measure of business and personal taxable resources, it seems to correlate well with total resources. This being true, state-to-state capacity can be compared by using personal income levels, and tax effort, by the relative amounts of income which are contributed to state and local governments.

However, the average level and the distribution of personal income also affect tax capacity and the degree of burden or effort that can reasonably be applied. Table 19 reflects not only the tax collections as a percent of personal income as a measure of burden but also that burden weighted (divided) by per capita personal income. This recognizes that states low in average personal income may not find it feasible to tax their citizens to the same extent (as measured by percentage of income) as states with a higher level of per capita income.

Tax effort or burden is also influenced by the extent of use of nontax revenue sources. Some states garner relatively larger amounts of revenue from state or local nontax sources or are able to exact federal funds in relatively large amounts. Taxes as a percentage of general revenues from own sources, and federal aids as a percentage of general revenues are also reported in Table 19.

MAJOR TAX MEASURES, 1971

Some of the principal revenue raising measures are reported in Table A.[3] Revenue raised by these measures are not reflected appreciably in the statistical tables because they were effective at a date after or near the end of the fiscal year. Tax measures are of two types: those designed to raise additional revenue and those designed to reform the tax structure in some measure. Only major revenue-raising measures are listed below. In total, about three-fifths of the states raised some tax rates in 1971.

General Sales Taxes

Five states raised general sales tax rates in 1971.[4] California reduced its state rate but authorized counties to impose a sales tax for transportation purposes. To offset the state revenue loss, the sales tax exemption for motor vehicle fuels was repealed. Alabama, Connecticut, and Florida legislatures also took action to broaden the tax base. Other states taking action to increase sales tax revenues were Arkansas, the District of Columbia, Indiana, Maryland, Massachusetts, and Pennsylvania.[5]

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[3] This table is reproduced from Leon Rathenberg, Trends in State Tax Legislation, 1970, 1971, and 1972 (Chicago: Federation of Tax Administrators, 1972), Table 1. The publication is a very detailed report of state tax activities from 1970 through early 1972.

[4] Minnesota, New York, Tennessee (temporarily), Texas, and West Virginia (business and occupation tax rate).

[5] Leon Rathenberg, op. cit. pp. 6 and 7.

TABLE A

PRINCIPAL STATE REVENUE RAISING MEASURES - 1971

State	General Sales	Income		Motor Fuel	To-bacco	Alcoh. Bev.
		Indiv.	Corp.			
Ala.	X[a]			X[a]		
Alaska				X[a]		
Ark.		X			X	
Calif.		X	X			
Conn.	X			X	X	
Del.		X	X	X	X	X
Fla.	X[a]		X[b]	X	X	
Ga.		c		X	X	
Idaho						X
Iowa		X	X		X	X
Kans.						X
Maine				X	X	
Mass.		X		X	X	
Mich.		X	X			
Minn.	X	X	X		X	X
Mont.		X	X		X	
Neb.		X	X		X	
N.H.			X	X	X	
N.Y.	X		X			
N.D.		X	X			
Ohio		X[b]	X[b]		X	X
Okla.		c				X
Ore.					X	
Penn.		X[b]				
R.I.		X[b]				
S.D.						c
Tenn.	X		X			
Texas	X				X	X
Utah						c
Vt.				X		
Wash.					X	X
Wis.		X	X		X	X
W. Va.	X[d]					
D.C.			X	X		

a - Limited increase.
b - New tax.
c - Rate revision.
d - Business and occupation tax.

Source: Leon Rathenberg, Trends in State Tax Legislation (Chicago: Federation of Tax Administrators, 1972), Table 1.

Several states reduced future tax potential by providing sales tax exemption.[6] The primary intent in some cases, however, seems to have been to modify the tax structure rather than to reduce revenues.

Limited authorizations providing for new revenue potential for local government were passed in Arkansas, California, Georgia, Missouri, Nevada, and North Carolina; the intention in this last instance was to replace an authorization for county taxation which had replaced an earlier one declared unconstitutional.

Individual Income Taxes

Two states, Ohio and Pennsylvania, enacted new individual income taxes in 1971. Rhode Island moved from a limited tax to a broad based one. Eleven states[7] raised rates. Several states raised personal exemptions or authorized tax credits thus reducing tax potential (again, primarily in the interest of shifting the tax burden). Oklahoma disallowed the federal deduction for state tax purposes and Georgia provided for a disappearing credit to benefit low-income taxpayers and increased personal exemptions for the aged, blind, dependents, and college students.

A local tax for first class cities was authorized in Arkansas. Iowa authorized a county tax for school districts and New Jersey authorized a

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[6] Included in this category were Alabama, Connecticut, Georgia, Illinois, Iowa, Maine, Minnesota, New York, Ohio, Pennsylvania, South Carolina, South Dakota, Texas, and Washington.

[7] Arkansas, California, Georgia, Iowa, Massachusetts, Michigan, Minnesota, Montana, Nebraska, North Dakota, and Oklahoma.

payroll tax for Newark. Wilmington, Delaware and New York City were authorized to raise local rates.

Corporate Income Taxes

New imposts were enacted in Florida and Ohio in 1971, both effective as of January 1972. Eleven states and the District of Columbia raised tax rates.[8] Pennsylvania reduced its rate from 12 percent to 11 percent, still the highest in the nation. Minnesota and Oklahoma provided for higher corporate income tax revenue by repealing the provisions allowing a deduction of federal income taxes for state tax purposes.

Special Sales Taxes--Motor Fuels

Eight states[9] and the District of Columbia raised tax rates. In addition, Alabama raised its rate on diesel fuel and Alaska, the rate on watercraft fuel. Hawaii, which provided for a refund of the tax in excess of one cent per gallon on gasoline for agricultural equipment off the highway in 1970, extended the exemption to diesel and liquified petroleum gas. The District of Columbia repealed provisions allowing the refund of taxes on motor vehicle fuels used for nonhighway purposes. Nebraska reduced its refund for taxes paid on fuels used for nonhighway purposes.

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[8] Delaware, Iowa, Michigan, Minnesota, Montana, Nebraska, New Hampshire, New York, North Dakota, Tennessee, and Wisconsin.

[9] Connecticut, Delaware, Florida, Georgia, Maine, Massachusetts, New Hampshire, Vermont, and the District of Columbia.

Tobacco Taxes

Cigarette tax rates were raised in 17 states. Rate changes along with changes in discount rates are listed in Table B. New Hampshire and Washington raised tax rates on other tobacco products. New Jersey and Vermont raised license fees on wholesalers and retailers, respectively.

Alcoholic Beverage Taxes

Distilled spirits taxes were raised in seven states.[10] South Dakota repealed a gross-receipts tax on distilled spirits but raised its gallonage tax to offset the loss. Five states raised beer gallonage or barrel taxes[11] and wine taxes.[12]

Property Taxes

Property tax changes in 1971 were generally in the nature of school property-tax relief and senior citizen and low-income citizen tax relief. In most cases no net state-local tax relief is indicated because of the nature and use of the property taxes (the changes are, in effect, tax reform). In most cases, local governments are being reimbursed for any net loss by the state. Reductions in property taxes are reflected in no reductions or an increase in state taxation.

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[10] Delaware, Minnesota, Oklahoma, Texas, Washington, Wisconsin, and Ohio.

[11] Iowa, Kansas, Minnesota, Texas, and Utah.

[12] Idaho, Oklahoma, Texas, Washington, and Wisconsin.

TABLE B

CHANGES IN STATE CIGARETTE TAX RATES AND DISCOUNTS TO DISTRIBUTORS, IN PERCENTAGES AND DOLLAR AMOUNTS Enacted in calendar 1971 and January 1972*

State	Date of Change	Tax Rate Change (cents per pack)	Discount Change (percent)a/
Arkansas	3-22	12.75 to 17.75	(3.8)
Connecticut	9-1	16 to 21	1-1/8 to 1.0
Delaware	8-1	11 to 14	3.5 to 3/10 of 1¢ per pack
Florida	7-1	15 to 17	b/
Georgia	4-1	8 to 12	(3)
Iowa	3-13	10 to 13	3.5 to 3.0
Kansas	7-1	(11)	3.75 to 3.25
Maine	7-1	12 to 14	(2.25)
Massachusetts	5-1	12 to 16	($1.60 per 600 stamps)
Minnesota	10-31	13 to 18	c/
Montana	3-5	8 to 12	5 to 6
Nebraska	4-28	8 to 13	(5)
New Hampshire	7-7	9 to 11 d/	(3.5)
New York*	2-1-72	12 to 15	1.44 and 1.22 to 1.16 and 0.98 e/
Ohio	12-20	10 to 15	3.0 to 3.11
Oregon	2-17-72 f/	4 to 9	1.67 mills(pack)
Texas	7-1	15.5 to 18.5	2.25 to 2.75
Washington	6-1	11 to 16	1.682 on 11¢
Wisconsin	11-5	14 to 16	2.4 to 2.1

() - No change. a/ In percents except where indicated. b/ Graduated discounts of 2.9 and 2.0 percent applicable to 15¢ tax. c/ Graduated discount changed from 2.75 percent for first $206,250 of stamps and 2 percent for additional amounts to 2.5 percent on first $500,000; 2 percent on next $500,000; and 1.5 percent on additional amounts. d/ Estimated increase on filtertip cigarettes; rate raised from 34 to 42 percent of retail selling price. e/ Graduated discount changed from 1.44 percent on first $600,000 of stamps and 1.22 percent on additional purchases to 1.16 percent on first $750,000 and 0.98 percent on additional purchases. The dollar change is a fraction of 1¢. f/ Scheduled to go into effect on September 9, 1971, but suspended by referendum petition. Approved by voters on January 18, 1972; effective 30 days after election.

Source: Reproduced from Leon Rathenberg, op. cit., Table II.

Other Taxes

Death and gift tax rates were raised in Delaware and the District of Columbia. In addition, Michigan, Ohio, and Oregon removed discounts for early payment and several states advanced the payment dates in order to collect a one-time gain in revenue.

Motor vehicle registration fees were raised in Alabama, Illinois, Iowa, Minnesota, Oregon, and South Dakota.

A new realty transfer tax was imposed in Arkansas and the rate was raised in Delaware.

Florida enacted a severance tax on solid minerals; Alabama, a tax on coal; and Ohio, a tax on coal, salt, oil, and natural gas. Alaska enacted a new oil and gas production tax; prevailing rates were raised in Alabama, Oklahoma, and Minnesota. Production tax action also included the repeal of a severance tax in South Dakota and revisions in Louisiana, New Mexico and Virginia.

MAJOR TAX ACTIONS IN 1972

While higher taxes were recommended by the chief executives in about one-third of the states in early 1972, resistance to higher taxes and the increased growth rate of the economy (which resulted in revenue collections beyond those forecast) has tended to minimize net revenue-raising activity. Some of the major actions are listed below.

General Sales Taxes

Kentucky repealed its tax on food purchased for home consumption. However, it raised other taxes to offset the loss. Rhode Island exempted heating

oil, electricity, and gas for residential use; Florida exempted tax on fuels for household use. Three states[13] raised sales tax rates (Connecticut to seven percent, the highest in the nation). Florida increased rates on specified items. Georgia exempted agriculture production machinery and motor fuels from the tax, and Louisiana exempted drugs prescribed by dentists. Other exemptions in several states involved reduced taxes for nursing homes, hospitals, and such. In local taxation, a local tax was authorized for an Atlanta rapid transit system. Newark, New Jersey was authorized to levy a local tax, whereupon several local lodgings taxes were authorized.

Individual Income Taxes

Idaho eliminated the federal income tax deduction for state tax purposes, raised personal exemptions, and reduced its rates, all of which netted little income effect. Iowa and New Jersey increased their rate schedules; New York and Virginia raised maximum tax rates. New York repealed personal credits, and imposed a surtax which now takes 60 percent of capital gains instead of 50 percent. Vermont imposed a tax surcharge.

Corporate Income Taxes

Corporate income tax rates were raised in five states,[14] the District of Columbia, and New York City; the federal tax deduction for state tax

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[13] Connecticut, South Carolina, and Texas.

[14] Idaho, Nebraska, New Jersey, Virginia, and Wisconsin.

purposes was removed in Kansas and Kentucky, and Florida imposed a new tax based on income.

Special Sales Taxes--Motor Fuels

Major special sales tax rates are indicated on Chart I for the states as of July 1, 1972. Motor fuels tax rates were raised in nine states.[15] A county fuels tax was authorized in Florida.

Special Sales Taxes--Cigarette and Tobacco Taxes

Cigarette tax rates were raised in five states[16] and the District of Columbia. New tobacco products taxes were enacted in Idaho and Kansas.

Alcoholic Beverage Taxes

Six states[17] increased tax rates on distilled spirits; three[18] raised beer taxes and three[19] wine taxes. New Jersey imposed an additional retail

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[15] Idaho, Kentucky, Maryland, Mississippi, New Jersey, New York, Missouri, South Carolina, and Virginia.

[16] Idaho, Mississippi, New Jersey, New York, and Oregon.

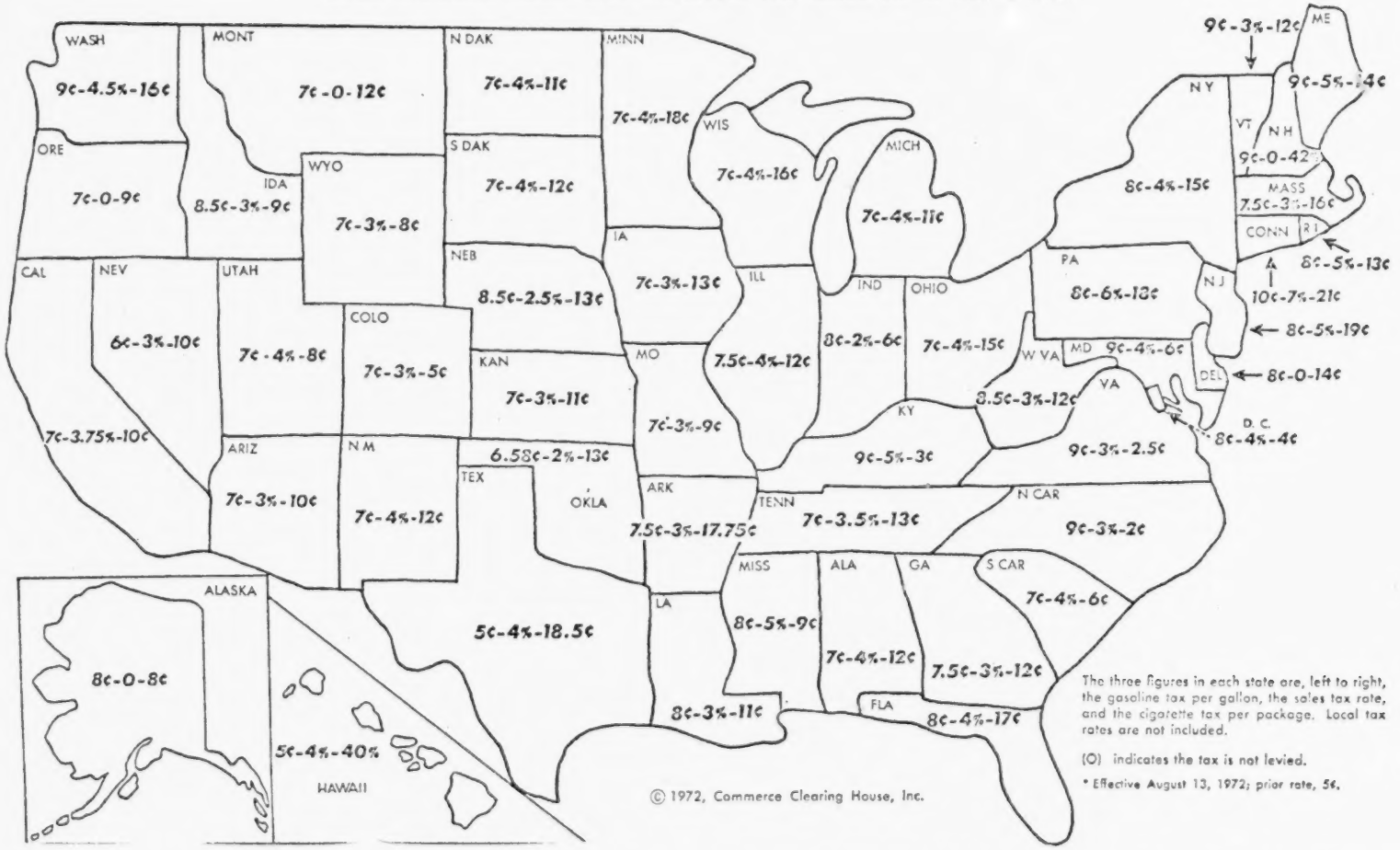
[17] Florida, Michigan, Nebraska, New Jersey, New York, and South Dakota.

[18] Maryland, Nebraska, and South Dakota.

[19] Maryland, New Jersey, and Wisconsin.

CHART I

STATE GASOLINE, SALES AND CIGARETTE TAX RATES AS OF JULY 1, 1972



Source: 1972 Commerce Clearing House, inc. State Tax Review (Chicago: Commerce Clearing House, Inc., July 11, 1972) pp.4,5.

tax on canned and bottled beer to be collected at the wholesale level, and Delaware decreased its wine tax rate.

Other Taxes

Boarding taxes at airports have been upheld by the U.S. Supreme Court. Such taxes are now used in Little Rock, Philadelphia, and Evansville, Indiana and possibly other cities. Parimutuel tax rates were increased in Arizona, Michigan, New Mexico, and Rhode Island. Connecticut extended its tax to dog racing. Mississippi increased its severance tax on oil and gas producers. One county in Maryland levied a severance tax on natural gas, and Alaska imposed a new tax on production of oil as an additional tax, the greater liability of the two to be paid. Tennessee imposed a coal severance tax. Idaho reduced its ore severance tax.

A new gift tax was imposed in New York, and in Colorado, inheritance tax exemptions were reduced.

TAX COLLECTIONS IN FISCAL 1971

Tax collections in fiscal 1971 are reported in 37 statistical tables following the textual materials. The reader should be cautioned that in a few cases nonrecurring amounts in these tables may have been reported as normal collections. No attempt has been made to note all such instances. Additionally tax changes that were effective for only a part of the fiscal year sum to an amount collected less than a normal annual collection. It is not the purpose of this discourse to discuss fully all tables present, but only to stress major points and compare 1971 nationwide statistics with similar statistics for 1970.

Total unutilized potential increased by 7.6 percent, from $15.8 billion to $17.0 billion. Increases by major tvpes of taxes were: general sales and gross receipts, 4.0 percent; selective sales and gross receipts, 1.0 percent; death and gift, 0.9 percent; general property taxes, 20.1 percent; individual income, 2.6 percent; corporate income, 13.2 percent; motor vehicle license, 7.2 percent; motor fuels, 27.3 percent; severance taxes, 7.3 percent, and transfer taxes, 26.3 percent.

Total collections increased 9.2 percent from $88.5 billion in 1970 to $96.6 billion in 1971. The only tax source showing a decrease in collections was the corporate income tax, a result of lower corporate profits in the latter liability period.

Tax liability is computed by applying a tax rate to a base; the reasons for most above- or below-average collections can be discovered by comparing rates and bases for the individual states.

Unutilized potential is the result of lower than average rates, narrower than average bases, or both. The following analysis by tax source discusses relative underutilization and causes of significant instances of underutilization.

The General Sales Taxes (Tables 1 and 13)

General sales tax bases of the various states are complex and difficult to compare. The classification of general sales taxes obscures many differences in coverage, some of which are significant in terms of revenue garnered from the tax. For example, 15 states exempt food for home consumption; the District of Columbia and Louisiana have special lower rates; and North Dakota has a limited exemption for milk, milk products, and fresh and cured meats.

Thirty states have full or limited exemptions for medicines and drugs.[20] Many other states either exempt or tax at special lower rates several items of manufacturing machinery or other items related to agricultural and industrial production.

Other items and services, such as gasoline and motor fuels, public utility bills, and admissions, may be included in selective excise taxes exempt from the general tax. In some cases, they are taxed under both general and special levies. Four states[21] still do not employ a sales tax and Alaska has only a local sales tax. Twenty-one states have significant local general-sales tax revenues. Four others have authorizations for limited application of local taxes but no revenue was reported for them in 1971.

Rates vary from two to seven percent. A high rate can be used to offset a narrow base.

Tax collections amounted to $16.1 billion in 1970 and increased to $17.8 billion in 1971. In this period, however, the unutilized potential grew by $83 million to $2.174 billion. These statistics are reported in Table 1.

Selective Sales Taxes (Tables 2 and 14)

The most productive selective sales taxes are those on alcoholic beverages (distilled spirits, beer, and wine), tobacco products, insurance, and public utilities. For the purposes of this study net profits of

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[20] Advisory Commission on Intergovernmental Relations, State-Local Finances: Significant Features and Suggested Legislation (Washington, D.C.: Government Printing Office, 1972) Table 86.

[21] Delaware, Montana, New Hampshire, and Oregon.

publicly owned utilities are combined with state and local taxes. The assumption is that such profits are in lieu of taxation of publicly owned facilities and that if the utilities were operated by private companies, taxes would be that much higher. Profits are computed by subtracting current operating expense including interest on the debt from current operating expense. By the same token, alcoholic beverage taxes include profits from state-owned liquor stores. However, approximately $39 million of profits from municipal stores in South Dakota and North Carolina are not included because of lack of data on their distribution to those states.

Cigarette tax rates vary from a high of 21 cents per package of 20 in Connecticut to a low of 2 cents in North Carolina, 2.5 cents in Virginia, and 3 cents in Kentucky. The cigarette tax base is almost identical, but about two-fifths of the states tax other tobacco products. Motor fuel tax rates as of July 1, 1972 are reported on Chart 1. Cigarette and motor fuels taxes are employed in all 50 states.

Selective sales tax collections increased ten percent to $9.9 billion in 1971 from almost $9 billion in 1970. Unutilized potential for all tax categories increased. Total collections amounted to $1.9 billion in 1970 and increased to $2.1 billion in 1971. These statistics are reported in Table 2.

Death and Gift Taxes (Table 3)

In addition to rates and exemptions, tax collections also vary by state. Some states impose this tax solely for the purpose of reclaiming the federal credit for state imposition of the tax. They thus restrict potential revenues. Other states use this "pick-up" tax plus an additional estate and/or inheritance

tax. Five states[22] use the "pick-up" tax only; two states,[23] an estate tax only; two states[24] an inheritance tax only; two states,[25] an inheritance, estate, and "pick-up" tax; seven states[26] an estate and the "pick-up" tax; and one state (Nevada) has no death or gift tax. The remaining 32 states employ an inheritance and a "pick-up" tax. Fifteen states[27] levy a gift tax.

Collections increased from $1.0 billion in 1970 to $1.1 billion in 1971 while the unutilized potential grew from $216 million to $243 million.

Property Taxes (Tables 4 and 15)

Property taxes remained the largest single source of state-local tax revenue in 1971 as in past years. Moreover, this tax source showed the greatest absolute growth ($3.8 billion) while growing by 11.1 percent in relative terms from 1970 to 1971. In spite of this growth, the rate per $1,000 of personal income decreased, signifying impressive growth in unutilized potential. Unutilized potential grew by $807 million (20.1 percent),

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[22] Alabama, Alaska, Arkansas, Florida, and Georgia.

[23] Mississippi and North Dakota.

[24] South Dakota and West Virginia.

[25] Oregon and Rhode Island.

[26] Arizona, New York, Ohio, Oklahoma, South Carolina, Utah, and Vermont.

[27] California, Colorado, Delaware, Louisiana, Minnesota, North Carolina, Oklahoma, Oregon, Rhode Island, South Carolina, Tennessee, Virginia, Vermont, Washington, and Wisconsin.

possibly because of the resistance of taxpayers to increase taxation in this area; this tax is generally believed to be the most despised of all tax sources.

The tax burden, however, is not quite as great as it appears. In several states the revenue effects and the tax regressivity has been relieved by the use of tax credits or refunds financed through state collected taxes. Property tax collections at the local level are not reduced by the concessions, but state tax collections are inflated by offsetting state collections. Thus, there is an element of overstatement in the total state-local tax burden.

Because rate structures vary within states as well as between states, they are difficult to compare. However, a few states obviously have comparatively high average rates. It is less difficult to note differences in tax bases by examining classes of property given special concessions or exempted by law. In a few states, all personal property is exempt; in others intangibles are exempt or taxed at preferential rates. In still others, property such as farm machinery and animals, household items, and automobiles are exempt. The quality of administration and assessment of taxation are also influential in their effects on tax collections in several states; also important is the liberality with which property of tax exempt institutions is treated.

Individual Income Taxes (Tables 5 and 16)

Seven states[28] in the union did not employ an individual income tax in 1971. Four states[29] taxed individual income sparingly. Ten states

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[28] Florida, Nevada, Ohio, South Dakota, Texas, Washington, and Wyoming. However, Ohio cities are authorized to levy the tax.

[29] Connecticut, New Hampshire, New Jersey, and Tennessee.

reported significant revenue from local taxes (including local business taxes).

Productivity of the tax varies greatly between states because of both rate and base differences. The base can be narrowed by excessive personal deductions and exemptions. Twenty-nine states, however, now make use of the federal tax base. This results in considerable base uniformity in these states.

Rate schedules are complex. Five states[30] with broad-based taxes employ a flat rate. Three states[31] assess taxpayers a percentage of their federal tax liability on state taxable income. Other states employ a progressive rate schedule and productivity is influenced by the distribution of taxable income. The use of personal deductions and exemptions exempts low-income families, and low tax rates on small taxable incomes minimize tax liability. Conversely, the large number of middle- and high-income families raise the tax productivity.

A few states require no tax payments for a family of four with an income of $5,000. Hawaii reduces tax liability to a negative figure by use of tax credits or refunds for general sales taxes paid. On the other hand, Wisconsin taxed a family in this circumstance at an effective rate of 2.3 percent in 1970.[32]

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[30] Illinois, Indiana, Nebraska, Ohio, and Pennsylvania.

[31] Alaska, Rhode Island, and Vermont.

[32] See ACIR, State-Local Finances: Significant Features and Suggested Legislation, 1972 Edition, Table 89.

Several states still permit federal income tax paid to be used as a deduction, and all states with a broad base permit the deduction of major state and local taxes. State treatment of capital gains and losses, depreciation and depletion allowances, and personal deductions for educational, fraternal, and religious organizations, while being gradually standardized along federal lines, continue to create variations in net taxable income against which the numerous rate structures are applied.

Tax credits (as in Hawaii) are increasingly being used to promote economic or social goals of the states. At least two-fifths of the states have embarked on programs of using income tax credits to free low-income, aged, or other disadvantaged groups of excessive sales or income taxes. Tax credits or other tax relief measures are used to encourage pollution abatement.

Individual income tax revenues grew by almost ten percent (from $10.8 billion to $11.9 billion) from 1970 to 1971. However, as a result of the progressive nature of the tax, unutilized potential grew only 2.6 percent (from $4.938 billion to $5.065 billion).

Corporate Income Taxes (Tables 5 and 17)

In 1971, corporate income tax revenues fell below the 1970 level because of the business slump. Tax collections per $1,000 of personal income (which continued to advance) fell from $5.59 to $4.75. With this lower rate of utilization, unutilized potential also fell (from $4.464 billion to $4.074 billion).

In analyzing state performance, somewhat the same procedures should be followed as was used for individual income taxes. Standardization of tax

bases is being standardized by using the federal tax base. Federal depletion allowances, investment credits, and depreciation practices are becoming more common among the states for state tax purposes. The formulas for apportioning income to states still vary somewhat as do rates and rate schedules.

License Taxes

License taxes are reported in three categories: state alcoholic beverage licenses (Table 6), motor vehicle license taxes including local vehicle license and driver's license fees (Table 7), and other license taxes (Table 11).

Alcoholic Beverage Licenses (Table 6). These licenses are placed on sellers, handlers, and producers of alcoholic beverage products. Even though the fees are used, in part, for regulatory purposes, substantial revenue can be garnered from this source. Localities in several states also collect revenue from this source; this must be remembered in assessing its relative use. Since local collection data are not available, local amounts are included with other licenses taxes in Table 11. Publicly owned liquor stores (in 19 states) are not subject to all license fees, and local pockets of prohibition restrict productivity in a few states.

Both actual revenue and unutilized potential revenue from this source increased minimally from this source from 1970 to 1971. The standard rate per $1,000 of personal income fell from $0.15 to $0.145.

Motor Vehicle Licenses (Table 7). In this and the following section on motor fuel taxes, the potential yield was computed by multiplying the number of vehicles registered in each state (instead of personal income) by the

average tax collection per registered vehicle (instead of average collection per $1,000 of personal income).

Differences in the ratio of automobiles to trucks and busses may cause state variations in collections. However, because automobiles constitute the major portion of registered vehicles, the vigor with which revenue on passenger cars is pursued influences total collections.

The relative productivity of this source may be explained in additional ways. Some states secure motor-user revenue more heavily from fuels taxation; others impose property taxes in lieu of more vigorous effort in collecting license fees. Widespread use of local license fees is indicated in 21 states.

Revenue from this source increased to $3.137 billion or 8.0 percent while the unutilized potential only 7.2 percent to $386 million.

Motor Fuels Taxes (Table 8)

Motor fuels taxes are gallonage taxes based on sales of gasoline and other fuels; they are used to propel or otherwise operate combustion engines. This tax is a form of selective sales tax on motor users and it is appropriately grouped with motor vehicle licenses in this report.

The gasoline tax is usually supplemented with motor fuels taxes for diesel fuels and low-pressure gas used to propel motor vehicles and it is generally restricted to use on highways. Some states also levy taxes on motor oils and lubricants as well as petroleum inspection fees.

There is some state variation in refund policies for fuel used for off-highway purposes and in practices concerning discounts for evaporation and such. Rate differences, however, account for most variations in productivity.

Rates vary from a high of 10 cents per gallon in Connecticut to a low of 6.58 cents in Oklahoma (see Chart 1).

Collections increased to $6.665 billion in 1971, a growth of 5.5 percent over 1970. However, unutilized potential grew to $336 million, or 27.4 percent. The rate per registered vehicle increased from $57.98 to $59.51 possibly as a result of increased driving and the reductions in miles per gallon of late model cars (with pollution control devices).

Severance Taxes (Table 9)

Severance taxes are imposed upon the value of certain classes of natural resources as they are severed from the soil or water. They may be applied in lieu of or in addition to property taxes on the value of the mineral products. Because some states have no significant extractive industries, value of severed products is a better measure of revenue potential than personal income.

Severance taxes are most practicable and profitable in states having high concentrations of oil and gas. States having extensive production of coal and timber are less inclined to impose production taxes because of the low profitability of these industries. Louisiana, Oklahoma, and Texas are unique in their ability to exploit this source. In some cases, dependence on severance taxes helps explain underutilization of other tax sources.

Value of severed products increased only minimally from 1970 to 1971. Tax collections, however, increased by 7.0 percent and unutilized potential by 7.3 percent.

Transfer Taxes (Table 10)

Transfer taxes include a range of taxes from real estate transfer taxes to taxes including all transfers of wealth. Productivity is influenced by the inclusiveness of the base as well as by the rates. New York is in an especially favorable position to garner taxes from its documentary tax. Almost two-thirds of the nation's transfer taxes are collected in that state. Attentior should be called to the fact that taxes reported in Table 10 reflect only state collections. Other states as designated employ local taxes for which data are not available. This practice of using local impositions influences the state use of transfer taxes.

Revenue from this source dropped from $382 million to $380 million from 1970 to 1971, but the unutilized potential grew from $190 million to $241 million, a 26.8 percent increase.

Miscellaneous and Other and Unallocable Taxes, Total Taxes (Table 11)

Two other tax sources merit brief mention. Parimutuel taxes are especially productive in highly urbanized areas and in California and Florida (primarily due to extensive tourism). A few states still maintain legal prohibitions against race track betting. Some states are extending wagering to off-track betting.

State lotteries are now being used in at least four states. While this source has not always been as productive as expected, improvements in the administration and various adjustments in the statutes have vastly improved its productivity. Legal prohibitions and social unacceptance still exist, however, in a large number of states.

Conclusion tables 1-11 have been discussed. In general terms both tax revenues and unutilized potential increased from 1970 to 1971. Total taxes increased to $96.6 billion from $88.5 billion. As a percentage of personal income, a growth from 10.8 percent to 11.3 percent was computed. While this seems to be an increase in tax burden, it must be remembered that all taxes are not levied directly on personal income and that it is easier to pay a higher percentage of income taxes as income advances. Personal income increased by 7.3 percent from 1970 to 1971. The greater amount of underutilization reflects this growth in income.

Table 19 ranks states by two measures of tax burden, by taxes as a percent of income and according to the method suggested by Henry J. Frank. There are rather significant differences in rankings because Frank's method modifies the nominal burden in Column 1 by use of the level of per capita income. This recognizes that citizens in low-income states can less afford to pay taxes equal to the national average, than can citizens in high-income states.

This adjustment, however, does not recognize variations in the distribution of income that may result in similar per capita levels. If a state's citizens are mostly poor, the amount of income above a subsistence level available for paying taxes is small. On the other hand, if a large proportion of families are in the middle or upper income brackets, taxpaying is relatively painless. Table 35 lists taxpayers of federal income taxes by adjusted gross income class. Differences in taxpaying capacity are evident.

Table 36 lists tax capacity as the total of actual collections plus net unutilized capacity. Net unutilized capacity is the net of underutilization less the overutilization as computed for the SREB states in Tables 20-34.

Eight states have a net overutilization. These are located in the north central and eastern regions of the United States. States vary from this overutilization to an underutilization of 27.4 percent of capacity in Arkansas. In Arkansas per capita taxes were $274.08 per capita but they could reach $377.72 if major taxes were employed at a national average. In taxes per $1,000 of personal income the figures were $88.73 and $122.28 respectively.

Employing major taxes at average rates in New York would result in a reduction of taxes by $1.707 billion, in per capita terms a reduction from $688.61 to $595.80 and in terms of taxes per $1,000 of personal income from $138.04 to $119.44.

STATISTICAL TABLES

TABLE 1

POPULATION, PERSONAL INCOME AND STATE AND LOCAL GENERAL SALES AND GROSS RECEIPTS TAX REVENUE FOR STATES, REGIONS AND THE UNITED STATES, 1971
(Collections in Thousands)

State and Region	Population July 1, 1971 (thousands)	Personal Income 1971 (millions)	Amount Collected 1971	Potential Tax Yield at Average Rate	Unutilized Potential
New England States.....	12,022	$ 53,507	$ 649,970	$ 1,132,744	$ 502,444
Connecticut.....	3,081	15,322	265,217	324,367	59,150
Maine.....	1,003	3,416	91,987	72,317	--
Massachusetts.....	5,758	26,285	190,003	556,453	366,450
New Hampshire.....	762	2,877	--	60,906	60,906
Rhode Island.....	960	3,957	83,287	83,770	483
Vermont.....	458	1,650	19,476	34,931	15,455
Middle Atlantic States.	38,128	178,847	3,579,002	3,786,191	311,909
Delaware.....	558	2,610	--	55,254	55,254
New Jersey.....	7,300	35,146	521,686	744,041	222,355
New York.....	18,391	91,742	2,046,898*	1,942,178	--
Pennsylvania.....	11,879	49,349	1,010,418	1,044,718	34,300
North Central States...	57,268	242,018	4,670,258	5,123,523	598,486
Illinois.....	11,196	53,400	1,227,800*	1,130,478	--
Indiana.....	5,274	21,120	404,083	447,110	43,027
Iowa.....	2,852	11,088	212,257	234,733	22,476
Kansas.....	2,258	9,460	158,597	200,268	41,671
Michigan.....	8,997	39,850	878,097	843,625	--
Minnesota.....	3,881	15,564	214,721*	329,490	114,769
Missouri.....	4,749	18,587	339,332*	393,488	54,156
Nebraska.....	1,512	6,077	94,953*	128,650	33,697
North Dakota.....	625	2,222	54,403	47,040	--
Ohio.....	10,778	44,833	691,557*	949,115	257,558
South Dakota.....	670	2,321	55,200*	49,136	--
Wisconsin.....	4,476	17,496	339,258	370,390	31,132
SREB States.....	60,006	214,288	4,774,775	4,536,477	425,502
Alabama.....	3,479	10,765	289,852*	227,895	--
Arkansas.....	1,944	6,005	120,162	127,126	6,964
Florida.....	7,041	27,611	715,227	584,525	--

State and Region	Population July 1, 1971 (thousands)	Personal Income 1971 (millions)	Amount Collected 1971	Potential Tax Yield at Average Rate	Unutilized Potential
SREB States (Continued)					
Georgia	4,664	$ 16,786	$ 361,222	$ 355,360	$ --
Kentucky	3,282	10,830	289,850	229,271	--
Louisiana	3,681	12,010	369,759*	254,252	--
Maryland	4,000	18,119	262,820	383,579	120,759
Mississippi	2,226	6,273	245,895	132,799	--
North Carolina	5,146	17,661	298,096*	373,883	75,787
South Carolina	2,627	8,274	214,837	175,161	--
Tennessee	3,990	13,183	346,251*	279,084	--
Texas	11,460	42,582	763,574*	901,461	137,887
Virginia	4,714	18,400	305,423*	389,528	84,105
West Virginia	1,752	5,789	191,807	122,553	--
Mountain States	11,158	41,977	950,939	888,654	118,577
Arizona	1,849	7,287	239,983*	154,266	--
Colorado	2,283	9,457	213,873*	200,205	--
Idaho	732	2,511	45,367	53,158	7,791
Montana	708	2,575	--	54,513	54,513
Nevada	507	2,460	70,720*	52,078	--
New Mexico	1,030	3,448	97,400*	72,994	--
Oklahoma	2,610	9,140	137,221*	193,494	56,273
Utah	1,099	3,768	112,300*	79,769	--
Wyoming	340	1,331	34,075	28,177	--
Pacific States	26,932	122,028	3,091,689	2,583,333	201,594
Alaska	313	1,525	10,000*	32,284	22,284
California	20,223	94,118	2,269,409*	1,992,478	--
Hawaii	789	3,694	177,859	78,202	--
Oregon	2,158	8,470	--	179,310	179,310
Washington	3,449	14,221	634,421*	301,059	--
District of Columbia	741	4,418	78,000*	93,529	15,529
All States Including District of Columbia.	206,255	$857,083	$17,794,633	$18,144,451	$2,174,041

The average rate per $1,000 of personal income for states using this tax is $21.170.
*Includes local general sales tax.
Source: Population: U.S. Bureau of the Census, Current Population Reports, Series P-25, No. 468, October 5, 1971; Personal Income: U.S. Department of Commerce, Office of Business Economics, Survey of Current Business, August 1972, Tables 1 and 2; Collection Data: U.S. Department of Commerce, Bureau of the Census, Government Finances in 1970-71, Series GF71, No. 5, (Washington, D.C., Government Printing Office, 1972), Tables 4 and 17; and State Tax Collections in 1971, Series GF71, No. 1, Tables 3-5.

TABLE 2

STATE AND LOCAL SELECTIVE SALES AND GROSS RECEIPTS TAX REVENUE, FOR STATES, REGIONS, AND THE UNITED STATES, 1971
(In Thousands)

State and Region	Alcoholic Beverages			Tobacco Products		
	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
New England States.....	$ 135,571	$ 122,906	$ 17,518	$ 200,087	$ 166,942	$ --
Connecticut.....	23,697	35,195	11,498	56,267	47,805	--
Maine.....	16,702**	7,847	--	15,541	10,658	--
Massachusetts.....	57,243	60,377	3,134	88,843	82,009	--
New Hampshire.....	21,337**	6,608	--	17,139	8,976	--
Rhode Island.....	6,203	9,089	2,886	15,484	12,346	--
Vermont.....	10,389**	3,790	--	6,813	5,148	--
Middle Atlantic States.	316,222	410,811	131,950	646,887	558,003	--
Delaware.....	3,705	5,995	2,290	9,478	8,143	--
New Jersey.....	45,004*	80,730	35,726	122,617	109,656	--
New York.....	116,797	210,731	93,934	296,611*	286,235	--
Pennsylvania.....	150,716**	113,355	--	218,181	153,969	--
North Central States...	498,696	555,915	135,902	724,973	755,097	56,700
Illinois.....	69,178	122,660	53,482	161,556	166,608	5,052
Indiana.....	21,127	48,513	27,386	41,727	65,894	24,167
Iowa.....	30,269**	25,469	--	33,022	34,595	1,573
Kansas.....	11,553	21,730	10,177	24,098	29,515	5,417
Michigan.....	122,177**	91,535	--	122,370	124,332	1,962
Minnesota.....	37,415	35,751	--	58,579	48,560	--
Missouri.....	15,810	42,694	26,884	65,097*	57,991	--
Nebraska.....	6,666	13,959	7,293	13,592	18,960	5,368
North Dakota.....	4,648	5,104	456	6,658	6,933	275
Ohio.....	144,460**	102,981	--	126,993	139,879	12,886
South Dakota.....	5,429	5,331	--	7,394	7,242	--
Wisconsin.....	29,964	40,188	10,224	63,887	54,588	--
SREB States.....	687,580	492,217	67,378	677,638	668,579	129,183
Alabama.....	58,669***	24,727	--	44,659*	33,587	--
Arkansas.....	12,025	13,793	1,768	26,618	18,736	--
Florida.....	128,369	63,422	--	110,863*	86,146	--
Georgia.....	79,838*	38,557	--	49,271	52,372	3,101
Kentucky.....	15,210	24,877	9,667	15,036	33,790	18,754

Insurance Taxes***			Public Utilities			Other Selective Sales Taxes		
Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
126,196	$ 83,899	$ 639	$ 78,087	$ 200,062	$127,708	$ 53,988	$ 54,309	$ 15,937
60,450	24,025	--	43,916	57,289	13,373	6,174	15,552	9,378
4,717	5,356	639	6,564	12,772	6,208	--	3,467	3,467
46,216	41,215	--	--	98,280	98,280	28,964	26,679	--
4,571	4,511	--	2,095	10,757	8,662	8,232	2,920	--
7,650	6,205	--	20,528	14,795	--	924	4,016	3,092
2,592	2,587	--	4,984	6,169	1,185	9,694	1,675	--
256,182	280,431	25,346	565,901	668,709	199,422	198,451	181,529	55,111
5,051	4,092	--	5,376	9,759	4,383	180	2,649	2,469
44,135	55,109	10,974	228,025*	131,411	--	8,030*	35,673	27,643
143,989	143,851	--	225,287*	343,023	117,736	165,151*	93,118	--
63,007	77,379	14,372	107,213	184,516	77,303	25,090*	50,089	24,999
330,936	379,483	64,434	842,513	904,907	214,193	36,405	245,647	212,529
48,231	83,731	35,500	308,034*	199,663	--	16,594*	54,201	37,607
29,714	33,116	3,402	30,000	78,968	48,968	28	21,437	21,409
17,210	17,386	176	18,500*	41,458	22,958	712	11,254	10,542
11,937	14,833	2,896	29,807*	35,371	5,564	--	9,602	9,602
72,805	62,485	--	59,200*	148,999	89,799	.73	40,448	40,375
29,530	24,404	--	68,582*	58,194	--	5,712*	15,797	10,085
26,303	29,144	2,841	81,859*	69,497	--	2,183*	18,866	16,683
8,277	9,529	1,252	43,400*	22,722	--	571	6,168	5,597
3,207	3,484	277	2,612	8,308	5,696	419	2,255	1,836
58,443	70,298	11,855	150,818	167,631	16,813	2,000*	45,505	43,505
4,080	3,639	--	4,745	8,678	3,933	5,643	2,356	--
21,199	27,434	6,235	44,956	65,418	20,462	2,470	17,758	15,288
363,815	336,004	10,365	1,086,617	801,222	91,031	340,360	217,502	55,099
23,146	16,880	--	76,114*	40,250	--	4,672*	10,926	6,254
9,692	9,416	--	15,900*	22,453	6,553	95	6,095	6,000
47,317	43,294	--	199,900*	103,238	--	8,733*	28,025	19,292
24,482	26,320	1,838	54,900*	62,763	7,863	4,000*	17,038	13,038
22,474	16,981	--	15,900*	40,493	24,593	38,369*	10,992	--

TABLE 2 (Continued)

State and Region	Alcoholic Beverages			Tobacco Products		
	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
SREB States (Continued)						
Louisiana	$ 38,842*	$ 27,587	$ --	$ 44,581	$ 37,471	$ --
Maryland	17,036	41,619	24,583	28,445	56,531	28,086
Mississippi	19,658**	14,409	--	20,989	19,572	--
North Carolina	65,827	40,567	--	16,361	55,102	38,741
South Carolina	43,271	19,005	--	18,575	25,815	7,240
Tennessee	43,360*	30,281	--	54,448*	41,131	--
Texas	66,451	97,811	31,360	201,127	132,856	--
Virginia	66,656**	42,265	--	24,147*	57,408	33,261
West Virginia	32,368**	13,297	--	22,518	18,062	--
Mountain States	88,608	96,422	21,149	120,426	130,968	24,360
Arizona	11,187*	16,738	5,551	22,644*	22,735	91
Colorado	11,673	21,723	10,050	16,137*	29,506	13,369
Idaho	10,941**	5,768	--	5,173	7,834	2,661
Montana	12,276**	5,915	--	6,679	8,034	1,355
Nevada	6,267	5,651	--	8,468	7,675	--
New Mexico	4,715	7,920	3,205	11,835*	10,758	--
Oklahoma	19,799	20,995	1,196	40,465	28,517	--
Utah	9,840**	8,655	--	5,731	11,756	6,025
Wyoming	1,910**	3,057	1,147	3,294	4,153	859
Pacific States	229,162	280,299	110,597	298,378	380,727	82,349
Alaska	4,936	3,503	--	2,953	4,758	1,805
California	105,692	216,189	110,497	237,112	293,648	56,536
Hawaii	8,385	8,485	100	6,438	11,525	5,087
Oregon	37,575**	19,456	--	12,350	26,426	14,076
Washington	72,574**	32,666	--	39,525	44,370	4,845
District of Columbia	13,000*	10,148	--	6,000*	13,784	7,784
All States Including District of Columbia.	$1,968,839	$1,968,716	$484,494	$2,674,389	$2,674,100	$300,376

Insurance Taxes***			Public Utilities			Other Selective Sales Taxes		
Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
$ 24,558	$ 18,832	$ --	$ 46,924*	$ 44,905	$ --	$ 13,301*	$ 12,190	$ --
24,152	28,411	4,259	42,725*	67,747	25,022	58,072*	18,391	--
13,696	9,836	--	13,100*	23,455	10,355	7,763	6,367	--
31,912	27,692	--	112,304	66,034	--	18,551	17,926	--
14,757	12,974	--	33,003	30,936	--	10,085	8,398	--
24,043	20,671	--	94,042*	49,291	--	2,866	13,381	10,515
62,501	66,769	4,268	256,937*	159,214	--	116,561*	43,221	--
29,636	28,851	--	119,868*	68,798	--	36,657*	18,676	--
11,449	9,077	--	5,000*	21,645	16,645	20,635	5,876	--
77,154	65,820	1,402	186,899	156,953	20,300	70,372	42,608	23,289
10,970	11,426	456	57,713*	27,246	--	3,000*	7,396*	4,396
16,680	14,829	--	45,009*	35,360	--	74	9,599	9,525
4,974	3,937	--	4,178	9,389	5,211	--	2,549	2,549
5,019	4,038	--	5,104	9,628	4,524	--	2,614	2,614
3,271	3,857	586	5,010*	9,198	4,188	43,168*	2,497	--
6,455	5,406	--	11,233*	12,892	1,659	6,177	3,500	--
22,000	14,332	--	44,304*	34,174	--	16,982	9,277	--
5,548	5,908	360	11,348*	14,089	2,741	971	3,825	2,854
2,237	2,087	--	3,000	4,977	1,977	--	1,351	1,351
189,657	191,340	7,982	335,390	456,262	167,384	117,607	123,858	13,894
3,018	2,391	--	5,895*	5,702	--	--	1,548	1,548
151,724	147,577	--	194,973*	351,907	156,934	97,335*	95,530	--
7,317	5,792	--	19,520*	13,812	--	--	3,749	3,749
9,738	13,281	3,543	21,219*	31,669	10,450	--	8,597	8,597
17,860	22,299	4,439	93,783*	53,172	--	20,272*	14,434	--
--	6,927	6,927	11,000*	16,519	5,519	19,000*	4,484	--
$1,343,940	$1,343,904	$117,095	$3,106,407	$3,204,634	$825,557	$836,183	$869,937	$375,859

South Dakota and North Carolina had total net profits from local liquor stores of $39,000,000 which is not included in the computations above. The average rates per $1,000 of personal income for states using these taxes are as follows: for alcoholic beverages, $2.297; for tobacco products, $3.120; for insurance taxes, $1.568; for public utility taxes, $3.739; and for other selective sales taxes, $1.015. Alcoholic beverage taxes include profits from state operated stores. Public utility taxes include profits from locally owned utilities.

*Includes local taxes and/or profits (in the case of public utilities).

**Includes profits from state owned stores.

***State taxes only.

Source: See citations for Table 1. Also Government Finances in 1970-1971, Table 21; and State Government Finances in 1971, Series GF71-No. 3, Table 14.

TABLE 3

STATE DEATH AND GIFT TAX REVENUE, FOR STATES, REGIONS, AND THE UNITED STATES, 1971
(In Thousands)

State and Region	Amount Collected	Potential Yield at Average Rate	Unutilized Potential
New England States.....	$126,411	$ 69,077	$ 45
Connecticut.....	46,588	19,781	--
Maine.....	5,950	4,410	--
Massachusetts.....	56,867	33,934	--
New Hampshire.....	5,919	3,714	--
Rhode Island.....	9,002	5,108	--
Vermont.....	2,085	2,130	45
Middle Atlantic States...	312,411	230,892	--
Delaware.....	4,679	3,370	--
New Jersey.....	66,807	45,373	--
New York.....	130,104	118,439	--
Pennsylvania.....	110,821	63,710	--
North Central States.....	227,598	312,444	101,690
Illinois.....	58,583	68,939	10,356
Indiana.....	15,713	27,266	11,553
Iowa.....	19,139	14,315	--
Kansas.....	8,755	12,213	3,458
Michigan.....	33,262	51,446	18,184
Minnesota.....	21,733	20,093	--
Missouri.....	15,467	23,996	8,529
Nebraska.....	640	7,845	7,205
North Dakota.....	865	2,869	2,004
Ohio.....	17,861	57,879	40,018
South Dakota.....	2,613	2,996	383
Wisconsin.....	32,967	22,587	--
SREB States.....	157,561	276,646	121,881
Alabama.....	2,899	13,898	10,999
Arkansas.....	1,205	7,752	6,547
Florida.....	18,411	35,646	17,235

State and Region	Amount Collected	Potential Yield at Average Rate	Unutilized Potential
SREB States (Continued)			
Georgia	$ 4,342	$ 21,671	$ 17,329
Kentucky	13,374	13,982	608
Louisiana	7,547	15,505	7,958
Maryland	10,705	23,392	12,687
Mississippi	2,570	8,098	5,528
North Carolina	19,643	22,800	3,157
South Carolina	5,024	10,682	5,658
Tennessee	19,815	17,019	--
Texas	34,921	54,973	20,052
Virginia	12,328	23,754	11,426
West Virginia	4,777	7,474	2,697
Mountain States	48,427	54,192	11,745
Arizona	7,960	9,408	1,448
Colorado	12,960	12,209	--
Idaho	1,065	3,242	2,177
Montana	3,645	3,324	--
Nevada	--	3,176	3,176
New Mexico	1,520	4,451	2,931
Oklahoma	16,708	11,800	--
Utah	3,594	4,864	1,270
Wyoming	975	1,718	743
Pacific States	231,106	157,538	2,206
Alaska	104	1,969	1,865
California	188,949	121,506	--
Hawaii	4,428	4,769	341
Oregon	12,613	10,935	--
Washington	25,012	18,359	--
District of Columbia	(a)	5,704	5,704
All States	$1,103,514	$1,106,493	$243,271

a. The amount for District of Columbia is not available separately. It is included in "Other and Unallocable" column of Table 11.

The average rate per $1,000 of personal income for states using this tax is $1.291.

Source: See citation for Table 1.

TABLE 4

STATE AND LOCAL GENERAL PROPERTY TAX REVENUE, FOR STATES, REGIONS, AND THE UNITED STATES, 1971
(In Thousands)

State and Region	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
New England States.....	$ 3,102,044	$ 2,363,030	$ 1,553
Connecticut.....	841,600	676,665	--
Maine.....	186,267*	150,861	--
Massachusetts.....	1,647,331*	1,160,824	--
New Hampshire.....	169,080*	127,057	--
Rhode Island.....	173,200	174,753	1,553
Vermont.....	84,566*	72,869	--
Middle Atlantic States...	8,354,465	7,898,420	688,992
Delaware.....	48,917*	115,265	66,348
New Jersey.....	1,990,257*	1,552,153	--
New York.....	4,758,535*	4,051,602	--
Pennsylvania.....	1,556,756*	2,179,400	622,644
North Central States.....	11,260,107	10,688,242	375,134
Illinois.....	2,234,094*	2,358,304	124,210
Indiana.....	1,075,292*	932,723	--
Iowa.....	640,611*	489,679	--
Kansas.....	473,459*	417,782	--
Michigan.....	1,820,415*	1,759,896	--
Minnesota.....	817,644*	687,353	--
Missouri.....	696,841*	820,858	124,017
Nebraska.....	334,370*	268,379	--
North Dakota.....	117,610*	98,130	--
Ohio.....	1,853,053*	1,979,960	126,907
South Dakota.....	160,900	102,502	--
Wisconsin.....	1,035,818*	772,676	--
SREB States.....	6,166,713	9,463,602	3,296,889
Alabama.....	142,220*	475,415	333,195
Arkansas.....	133,676*	265,199	131,523
Florida.....	892,988*	1,219,385	326,397

State and Region	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
SREB States (Continued)			
Georgia	$ 499,057*	$ 741,320	$ 242,263
Kentucky	230,846*	478,285	247,439
Louisiana	264,854*	530,398	265,544
Maryland	666,341*	800,189	133,848
Mississippi	170,814*	277,034	106,220
North Carolina	435,769*	779,963	344,194
South Carolina	173,393*	365,405	192,012
Tennessee	339,800	582,201	242,401
Texas	1,571,837*	1,880,549	308,712
Virginia	515,217*	812,599	297,382
West Virginia	129,901*	255,660	125,759
Mountain States	1,699,342	1,853,830	244,346
Arizona	329,947*	321,816	--
Colorado	427,808*	417,649	--
Idaho	102,746*	110,893	8,147
Montana	166,396*	113,720	--
Nevada	96,190*	108,641	12,451
New Mexico	90,393*	152,274	61,881
Oklahoma	254,600	403,650	149,050
Utah	153,589*	166,406	12,817
Wyoming	77,673*	58,781	--
Pacific States	7,134,042	5,389,123	155,328
Alaska	33,100	67,349	34,249
California	5,991,515*	4,156,533	--
Hawaii	87,900	163,138	75,238
Oregon	439,326*	374,061	--
Washington	582,201*	628,042	45,841
District of Columbia	134,800*	195,112	60,312
All States Including District of Columbia	$37,851,513	$37,851,359	$4,822,554

The average rate per $1,000 of personal income is $44.163.
*Includes state property tax.
Source: See citation for Table 1.

TABLE 5

STATE AND LOCAL INDIVIDUAL AND CORPORATE INCOME TAX REVENUE, FOR STATES, REGIONS, AND THE UNITED STATES, 1971
(In Thousands)

State and Region	Individual Income Taxes			Corporate Income Taxes		
	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
New England States.....	$ 688,494	$ 903,787	$ 354,865	$ 384,449	$ 254,318	$ 10,812
Connecticut.....	10,331	258,804	248,473	126,796	72,825	--
Maine.....	23,878	57,700	33,822	8,558	16,236	7,678
Massachusetts.....	568,574	443,980	--	203,066	124,933	--
New Hampshire.....	5,238	48,595	43,357	12,377	13,674	1,297
Rhode Island.....	37,625	66,838	29,213	27,647	18,808	--
Vermont.....	42,848	27,870	--	6,005	7,842	1,837
Middle Atlantic States.	3,658,288	3,020,905	832,568	1,128,719	850,060	54,759
Delaware.....	83,444*	44,086	--	12,383	12,405	22
New Jersey.....	19,570	593,651	574,081	112,312	167,049	54,737
New York.....	2,980,207*	1,549,614	--	572,328	436,050	--
Pennsylvania.....	575,067*	833,554	258,487	431,696	234,556	--
North Central States...	3,219,668	4,087,926	1,187,689	592,369	1,150,310	569,568
Illinois.....	773,610	901,979	128,369	154,984	253,810	98,826
Indiana.....	218,467	356,738	138,271	9,580	100,383	90,803
Iowa.....	115,344	187,287	71,943	23,896	52,701	28,805
Kansas.....	82,156	159,789	77,633	25,112	44,963	19,851
Michigan.....	598,938*	673,106	74,168	164,786	189,407	24,621
Minnesota.....	370,702	262,892	--	79,969	73,976	--
Missouri.....	193,540*	313,953	120,413	27,322	88,344	61,022
Nebraska.....	53,888	102,647	48,759	9,405	28,884	19,479
North Dakota.....	16,877	37,532	20,655	7,723	10,561	2,838
Ohio.....	289,000*	757,274	468,274	--	213,091	213,091
South Dakota.....	--	39,204	39,204	800	11,032	10,232
Wisconsin.....	507,146	295,525	--	88,792	83,158	--
SREB States.....	2,038,460	3,619,538	1,889,379	611,271	1,018,512	444,445
Alabama.....	95,094*	181,832	86,738	33,764	51,166	17,402
Arkansas.....	44,243	101,430	57,187	26,384	28,542	2,158
Florida.....	--	466,377	466,377	--	131,235	131,235

State and Region	Individual Income Taxes			Corporate Income Taxes		
	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
SREB States (Continued)						
Georgia	$ 184,954	$ 283,532	$ 98,578	$ 79,971	$ 79,784	$ --
Kentucky	189,669*	182,930	--	40,093	51,475	11,382
Louisiana	81,867	202,861	120,994	51,299	57,084	5,785
Maryland	601,976*	306,048	--	70,260	86,120	15,860
Mississippi	46,003	105,957	59,954	20,083	29,816	9,733
North Carolina	301,756	298,312	--	116,707	83,943	--
South Carolina	108,429	139,756	31,327	43,579	39,326	--
Tennessee	12,383	222,674	210,291	59,499	62,659	3,160
Texas	--	719,253	719,253	--	202,392	202,392
Virginia	312,984	310,794	--	64,705	87,455	22,750
West Virginia	59,102	97,782	38,680	4,927	27,515	22,588
Mountain States	477,177	709,033	245,721	124,344	199,515	75,799
Arizona	73,710	123,085	49,375	26,987	34,635	7,648
Colorado	143,461	159,738	16,277	28,837	44,949	16,112
Idaho	56,278	42,413	--	12,563	11,935	--
Montana	42,381	43,494	1,113	9,546	12,239	2,693
Nevada	--	41,552	41,552	--	11,692	11,692
New Mexico	35,815	58,240	22,425	10,119	16,388	6,269
Oklahoma	63,648	154,384	90,736	25,207	43,442	18,235
Utah	61,884	63,645	1,761	11,085	17,909	6,824
Wyoming	--	22,482	22,482	--	6,326	6,326
Pacific States	1,659,867	2,061,175	554,398	578,984	579,999	86,793
Alaska	41,833	25,759	--	6,050	7,248	1,198
California	1,275,556*	1,589,747	314,191	533,121	447,343	--
Hawaii	116,233	62,395	--	15,296	17,558	2,262
Oregon	226,245	143,067	--	24,517	40,258	15,741
Washington	--	240,207	240,207	--	67,592	67,592
District of Columbia	130,000*	74,624	--	(a)	20,999	20,999
All States Including District of Columbia.	$11,871,954	$14,476,988	$5,064,620	$3,420,136	$4,073,713	$1,263,175

a. Amount for District of Columbia included in local tax collections in column 1.
The average rate per $1,000 of personal income for states using these taxes are: Individual Income Taxes, $16.891; Corporate Income Taxes, $4.753. Local business net income taxes are included in individual income taxes. In computing the average tax rate for individual income taxes, states not employing a broad based tax were eliminated. These included Connecticut, New Hampshire, New Jersey and Tennessee.
*Includes local individual and business income tax.
Source: See citation for Table 1.

TABLE 6

STATE ALCOHOLIC BEVERAGE LICENSE TAX REVENUE,
FOR STATES, REGIONS, AND THE UNITED STATES, 1971
(In Thousands)

State and Region	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
New England States.....	$ 6,266	$ 7,758	$ 4,035
Connecticut.....	4,308	2,222	--
Maine.....	937	495	--
Massachusetts.....	396	3,811	3,415
New Hampshire.....	318	417	99
Rhode Island.....	53	574	521
Vermont.....	254	239	--
Middle Atlantic States...	43,035	25,933	3,349
Delaware.....	229	378	149
New Jersey.....	1,896	5,096	3,200
New York.....	32,887	13,303	--
Pennsylvania.....	8,023	7,156	--
North Central States.....	28,078	35,093	14,172
Illinois.....	1,061	7,743	6,682
Indiana.....	5,185	3,062	--
Iowa.....	2,670	1,608	--
Kansas.....	427	1,372	945
Michigan.....	6,146	5,778	--
Minnesota.....	302	2,257	1,955
Missouri.....	1,735	2,695	960
Nebraska.....	132	881	749
North Dakota.....	186	322	136
Ohio.....	10,105	6,501	--
South Dakota.....	53	337	284
Wisconsin.....	76	2,537	2,461
SREB States.....	16,648	31,072	15,083
Alabama.....	1,895	1,561	--
Arkansas.....	663	871	208
Florida.....	2,275	4,004	1,729

State and Region	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
SREB States (Continued)			
Georgia	$ 500	$ 2,434	$ 1,934
Kentucky	836	1,570	734
Louisiana	1,519	1,741	222
Maryland	175	2,627	2,452
Mississippi	84	910	826
North Carolina	302	2,561	2,259
South Carolina	1,310	1,200	--
Tennessee	370	1,912	1,542
Texas	5,013	6,174	1,161
Virginia	652	2,668	2,016
West Virginia	1,054	839	--
Mountain States	4,692	6,086	2,101
Arizona	779	1,057	278
Colorado	1,303	1,371	68
Idaho	475	364	--
Montana	969	373	--
Nevada	20	357	337
New Mexico	261	500	239
Oklahoma	817	1,325	508
Utah	60	546	486
Wyoming	8	193	185
Pacific States	24,241	17,694	1,021
Alaska	727	221	--
California	20,529	13,647	--
Hawaii	--	536	536
Oregon	743	1,228	485
Washington	2,242	2,062	--
District of Columbia	(a)	641	641
All States	$122,960	$124,277	$40,402

a. Amount for District of Columbia not available separately. Amount is included in "Other and Unallocable" column of Table 11.

The average rate per $1,000 of personal income for states using this tax is $0.145.

Source: See citation for Table 1.

TABLE 7

NUMBER OF MOTOR VEHICLES REGISTERED AND STATE AND LOCAL MOTOR VEHICLE LICENSE TAX REVENUE, FOR STATES, REGIONS, AND THE UNITED STATES, 1971
(In Thousands)

State and Region	Number of Motor Vehicles Registered, 1971	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
New England States.....	6,095	$ 129,044	$ 170,708	$ 49,617
Connecticut.....	1,767	40,318	49,490	9,172
Maine.....	532	13,735	14,900	1,165
Massachusetts.....	2,677	35,697	74,977	39,280
New Hampshire.....	379	12,830	10,615	--
Rhode Island.....	507	14,473	14,200	--
Vermont.....	233	11,991	6,526	--
Middle Atlantic States.	16,895	541,867	473,195	3,281
Delaware.....	324	10,780	9,075	--
New Jersey.....	3,665	125,434	102,649	--
New York.....	6,911	241,026*	193,563	--
Pennsylvania.....	5,995	164,627	167,908	3,281
North Central States...	31,441	1,073,486	880,600	37,717
Illinois.....	5,400	300,756*	151,243	--
Indiana.....	2,878	71,240	80,607	9,367
Iowa.....	1,831	80,133	51,283	--
Kansas.....	1,588	32,316*	44,477	12,161
Michigan.....	4,681	151,755	131,105	--
Minnesota.....	2,252	66,452	63,074	--
Missouri.....	2,495	79,280*	69,880	--
Nebraska.....	1,000	36,679*	28,008	--
North Dakota.....	438	15,391	12,268	--
Ohio.....	6,191	157,209*	173,398	16,189
South Dakota.....	437	15,737*	12,239	--
Wisconsin.....	2,250	66,538	63,018	--
SREB States.....	33,516	811,390	938,717	169,777
Alabama.....	2,063	29,147*	57,781	28,634
Arkansas.....	1,070	28,217	29,969	1,752
Florida.....	4,324	135,080*	121,107	--

State and Region	Number of Motor Vehicles Registered, 1971	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
SREB States (Continued)				
Georgia	2,748	$ 33,710*	$ 76,966	$ 43,256
Kentucky	1,798	33,284*	50,358	17,074
Louisiana	1,780	20,255*	49,854	29,599
Maryland	1,939	56,616	54,308	--
Mississippi	1,145	19,122*	32,069	12,947
North Carolina	2,967	67,962*	83,100	15,138
South Carolina	1,407	18,030	39,407	21,377
Tennessee	2,116	71,288*	59,265	--
Texas	6,928	194,407*	194,039	--
Virginia	2,346	78,081*	65,707	--
West Virginia	885	26,191	24,787	--
Mountain States	7,376	186,091	206,586	37,588
Arizona	1,158	24,828*	32,433	7,605
Colorado	1,509	24,282	42,264	17,982
Idaho	485	14,312	13,584	--
Montana	503	12,374*	14,088	1,714
Nevada	375	9,466	10,503	1,037
New Mexico	662	16,817	18,541	1,724
Oklahoma	1,782	62,873	49,910	--
Utah	644	10,511	18,037	7,526
Wyoming	258	10,628	7,226	--
Pacific States	16,428	382,258	460,114	88,053
Alaska	146	5,305	4,089	--
California	12,300	269,633	344,498	74,865
Hawaii	424	12,075*	11,875	--
Oregon	1,409	48,244	39,463	--
Washington	2,149	47,001*	60,189	13,188
District of Columbia	259	13,000*	7,254	--
All States Including District of Columbia.	112,010	$3,137,136	$3,137,174	$386,033

The average rate per registered vehicle for states using this tax is $28.008.
*Includes local motor vehicle and operators license taxes.
Source: See citation for Table 1; and 1972 World Almanac (New York: Newspaper Enterprises Association, Inc., for 1972), p. 122.

TABLE 8

STATE AND LOCAL MOTOR FUEL TAX REVENUE, FOR STATES, REGIONS, AND THE UNITED STATES, 1971
(In Thousands)

State and Region	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
New England States.....	$ 354,744	$ 362,702	$ 21,900
Connecticut.....	103,215	105,151	1,936
Maine.....	39,460	31,658	--
Massachusetts.....	140,960	159,303	18,343
New Hampshire.....	25,177	22,554	--
Rhode Island.....	28,550	30,171	1,621
Vermont.....	17,382	13,865	--
Middle Atlantic States...	993,841	1,005,388	32,483
Delaware.....	19,120	19,281	161
New Jersey.....	211,721	218,097	6,376
New York.....	385,314	411,260	25,946
Pennsylvania.....	377,686	356,750	--
North Central States.....	1,846,199	1,870,991	91,985
Illinois.....	331,754	321,343	--
Indiana.....	208,806	171,264	--
Iowa.....	107,062	108,959	1,897
Kansas.....	84,106	94,499	10,393
Michigan.....	283,843	278,557	--
Minnesota.....	130,649	134,012	3,363
Missouri.....	114,960	148,472	33,512
Nebraska.....	70,293	59,508	--
North Dakota.....	22,199	26,065	3,866
Ohio.....	330,139	368,414	38,275
South Dakota.....	25,326	26,005	679
Wisconsin.....	137,062	133,893	--
SREB States.....	2,090,116	1,994,471	96,479
Alabama.....	138,603*	122,765	--
Arkansas.....	79,720	63,674	--
Florida.....	246,839	257,313	10,474

State and Region	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
SREB States (Continued)			
Georgia	$ 165,714	$ 163,528	$ --
Kentucky	111,893	106,995	--
Louisiana	124,592	105,924	--
Maryland	119,123	115,386	--
Mississippi	96,081	68,137	--
North Carolina	226,811	176,560	--
South Carolina	93,484	83,728	--
Tennessee	144,593	125,919	--
Texas	326,266	412,271	86,005
Virginia	161,034	139,606	--
West Virginia	55,363	52,665	--
Mountain States	437,299	438,931	22,028
Arizona	70,518	68,910	--
Colorado	78,309	89,798	11,489
Idaho	28,802	28,861	59
Montana	28,865	29,933	1,068
Nevada	27,654*	22,316	--
New Mexico	45,278	39,394	--
Oklahoma	96,631	106,043	9,412
Utah	40,816	38,323	--
Wyoming	20,426	15,353	--
Pacific States	927,247	977,597	71,450
Alaska	10,936	8,688	--
California	669,847	731,948	62,101
Hawaii	27,138*	25,231	--
Oregon	74,498	83,847	9,349
Washington	144,828	127,883	--
District of Columbia	16,000*	15,413	--
All States Including District of Columbia	$6,665,446	$6,665,493	$336,325

The average rate per registered vehicle is $59.508.
*Includes local motor fuel taxes.
Source: See citation for Table 1.

TABLE 9

VALUE OF PRODUCTS SEVERED AND SEVERANCE TAX REVENUE, FOR STATES, REGIONS, AND THE UNITED STATES, 1971
(In Thousands)

State and Region	Value of Severed Products	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
New England States.....	$ 234,348	$ 70	$ 7,950	$ 7,880
Connecticut.....	29,772	--	1,010	1,010
Maine.....	52,771	--	1,790	1,790
Massachusetts.....	96,244	--	3,265	3,265
New Hampshire.....	9,556	70	324	254
Rhode Island.....	16,851	--	572	572
Vermont.....	29,154	--	989	989
Middle Atlantic States.	1,403,878	--	47,628	47,628
Delaware.....	3,930	--	133	133
New Jersey.....	95,288	--	3,233	3,233
New York.....	324,304	--	11,002	11,002
Pennsylvania.....	980,356	--	33,260	33,260
North Central States...	4,189,187	24,337	142,122	117,860
Illinois.....	662,234	--	22,467	22,467
Indiana.....	245,692	239	8,335	8,096
Iowa.....	121,432	--	4,120	4,120
Kansas.....	578,310	664	19,620	18,956
Michigan.....	675,454	933	22,915	21,982
Minnesota.....	638,376	18,388	21,658	3,270
Missouri.....	371,237	--	12,595	12,595
Nebraska.....	78,178	686	2,652	1,966
North Dakota.....	91,110	3,166	3,091	--
Ohio.....	585,875	--	19,876	19,876
South Dakota.....	55,178	--	1,872	1,872
Wisconsin.....	86,111	261	2,921	2,660
SREB States.....	14,354,516	587,106	486,990	110,064
Alabama.....	310,526	2,379	10,535	8,156
Arkansas.....	213,840	4,667	7,255	2,588
Florida.....	345,629	571	11,726	11,155

State and Region	Value of Severed Products	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
SREB States (Continued)				
Georgia	$ 220,076	$ --	$ 7,466	$ 7,466
Kentucky	595,537	182	20,204	20,022
Louisiana	4,761,425	256,600	161,536	--
Maryland	103,541	--	3,513	3,513
Mississippi	265,297	14,458	9,000	--
North Carolina	113,799	--	3,861	3,861
South Carolina	71,228	--	2,416	2,416
Tennessee	211,857	--	7,187	7,187
Texas	5,844,079	307,924	198,266	--
Virginia	347,525	325	11,790	11,465
West Virginia	950,157	--	32,235	32,235
Mountain States	5,022,482	102,659	170,392	86,015
Arizona	861,947	--	29,242	29,242
Colorado	368,869	567	12,514	11,947
Idaho	119,958	268	4,070	3,802
Montana	284,204	5,131	9,642	4,511
Nevada	168,301	50	5,710	5,660
New Mexico	936,991	35,815	31,788	--
Oklahoma	1,091,341	51,280	37,025	--
Utah	543,369	4,671	18,434	13,763
Wyoming	647,502	4,877	21,967	17,090
Pacific States	2,527,559	18,859	85,750	69,769
Alaska	342,293	14,491	11,613	--
California	1,943,584	1,830	65,938	64,108
Hawaii	34,776	--	1,180	1,180
Oregon	83,217	2,538	2,823	285
Washington	123,689	--	4,196	4,196
District of Columbia	--	--	--	--
All States Including District of Columbia	$27,731,970	$733,031	$940,832	$439,216

The average rate per $1,000 of value for states using this tax is $33.926. Fishery statistics were estimated based on 1970 values for several states for which 1971 data were not available.

Source: See citations for Table 1; U.S. Department of the Interior, Minerals Yearbook, 1969, Vol. 3 (Washington, D.C.: U.S. Government Printing Office, 1971), Table 4; U.S. Department of Commerce, Current Fishery Statistics, No. 5900, Fisheries of the United States, 1971 (Washington, D.C.: U.S. Government Printing Office, 1972), p. 18; and U.S. Bureau of the Census, Census of Agriculture, 1969, Volume I, Section I, Area Reports, Each State, (Washington, D.C.: U.S. Government Printing Office, 1972), Table 9.

TABLE 10

STATE TRANSFER TAXES, FOR STATES, REGIONS, AND THE UNITED STATES, 1971
(In Thousands)

State and Region	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
New England States.....	$ 6,552	$ 21,725	$ 15,638
Connecticut.....	--	6,221	6,221
Maine.....	--	1,387	1,387
Massachusetts.....	4,740	10,672	5,932
New Hampshire.....	384	1,168	784
Rhode Island.....	293	1,607	1,314
Vermont.....	1,135	670	--
Middle Atlantic States...	280,490	72,612	14,269
Delaware[a].....	2,326	1,060	--
New Jersey.....	--	14,269	14,269
New York[b].....	244,969	37,247	--
Pennsylvania[c].....	33,195	20,036	--
North Central States.....	7,522	98,258	90,736
Illinois.....	2,246	21,680	19,434
Indiana[d].....	--	8,575	8,575
Iowa.....	850	4,502	3,652
Kansas.....	--	3,841	3,841
Michigan.....	--	16,179	16,179
Minnesota.....	3,220	6,319	3,099
Missouri.....	--	7,546	7,546
Nebraska.....	478	2,467	1,989
North Dakota.....	--	902	902
Ohio[e].....	--	18,202	18,202
South Dakota.....	--	942	942
Wisconsin.....	728	7,103	6,375
SREB States.....	82,011	86,999	54,978
Alabama.....	2,691	4,371	1,680
Arkansas.....	--	2,438	2,438
Florida.....	58,050	11,210	--
Georgia.....	--	6,815	6,815
Kentucky.....	1,048	4,397	3,349

State and Region	Amount Collected	Potential Tax Yield at Average Rate	Unutilized Potential
SREB States (Continued)			
Louisiana	$ --	$ 4,876	$ 4,876
Maryland[f]	155	7,356	7,201
Mississippi	--	2,547	2,547
North Carolina	--	7,170	7,170
South Carolina[e]	3,344	3,359	15
Tennessee	5,915	5,352	--
Texas	1	17,288	17,287
Virginia[g]	10,057	7,470	--
West Virginia[e]	750	2,350	1,600
Mountain States	1,592	17,043	15,451
Arizona	--	2,959	2,959
Colorado	--	3,840	3,840
Idaho	--	1,019	1,019
Montana	--	1,045	1,045
Nevada	485	999	514
New Mexico	--	1,400	1,400
Oklahoma	1,107	3,711	2,604
Utah	--	1,530	1,530
Wyoming	--	540	540
Pacific States	1,791	49,544	47,753
Alaska	--	619	619
California[e]	--	38,212	38,212
Hawaii	481	1,500	1,019
Oregon	--	3,439	3,439
Washington[h]	1,310	5,774	4,464
District of Columbia	--	1,794	1,794
All States Including District of Columbia.	$379,958	$347,975	$240,619

a. Local realty transfer tax in city of Wilmington at a rate of one percent.
b. Local tax in New York City on transfers of real property where consideration is over $25,000.
c. Local taxes authorized. Over 1,000 school districts and 850 other units impose this tax.
d. Restricted to corporations subject to gross income tax.
e. Local tax authorized.
f. City of Baltimore and specified counties are authorized to levy this tax.
g. Counties and cities levy a tax of 1/3 the state tax.
h. County tax authorized and employed in all 39 counties, on real estate at a 1% rate.

The average rate per $1,000 of personal income for states using this tax is $0.406. New York and Texas are excluded in the computation of the average rate.

Source: See citation for Table 1.

TABLE 11

OTHER TAX REVENUE AND TOTAL STATE AND LOCAL TAX REVENUE, FOR STATES, REGIONS, AND THE UNITED STATES, 1971
(In Thousands)

State and Region	Parimutuel Taxes	Other License Taxes*	Other and Unallocable Taxes	Total State and Local Taxes
New England States.....	$52,268	$ 92,781	$ 27,887	$ 6,214,909
Connecticut.....	--	14,612	5,600	1,649,089
Maine.....	1,736	9,512	1,202	426,746
Massachusetts.....	25,026	47,265	13,000	3,154,191
New Hampshire.....	10,193	6,951	3,841	305,752
Rhode Island.....	12,373	10,493	2,000	449,785
Vermont.....	2,940	3,948	2,244	229,346
Middle Atlantic States.	234,082	525,474	319,900	21,955,217
Delaware.....	7,785	66,627	3,900	283,980
New Jersey.....	35,419	106,234	21,600	3,660,747
New York.....	170,759	67,144	86,200	12,664,206
Pennsylvania.....	20,119	285,469	208,200	5,346,284
North Central States...	89,548	504,121	192,118	26,168,932
Illinois.....	45,799	39,331	51,100	5,824,711
Indiana.....	--	12,795	4,600	2,148,596
Iowa.....	--	13,502	4,200	1,319,377
Kansas.....	--	13,654	6,900	962,641
Michigan.....	23,238	172,139	13,239	4,523,416
Minnesota.....	--	23,472	10,700	1,957,770
Missouri.....	--	32,233	26,900	1,718,862
Nebraska.....	2,237	9,380	8,500	694,147
North Dakota.....	--	4,878	3,800	264,642
Ohio.....	16,813	149,004	46,800	4,044,255
South Dakota.....	1,461	4,949	2,000	296,330
Wisconsin.....	--	28,784	14,279	2,414,185
SREB States.....	96,802	577,687	323,605	21,490,155
Alabama.....	--	28,855	29,700	1,004,359
Arkansas.....	6,275	14,123	9,145	532,810
Florida.....	53,960	75,799	50,300	2,744,583

State and Region	Parimutuel Taxes	Other License Taxes*	Other and Unallocable Taxes	Total State and Local Taxes
SREB States (Continued)				
Georgia	$ --	$ 19,900	$ 33,590	$ 1,595,451
Kentucky	6,284	16,987	8,700	1,050,035
Louisiana	5,164	49,953	22,200	1,423,815
Maryland	14,679	16,320	40,255	2,029,855
Mississippi	--	21,453	7,227	718,996
North Carolina	--	55,645	9,928	1,777,574
South Carolina	--	13,957	10,800	805,878
Tennessee	--	63,066	14,581	1,296,320
Texas	--	168,898	16,700	4,093,118
Virginia	--	24,429	53,413	1,815,612
West Virginia	10,440	8,401	17,066	601,749
Mountain States	9,545	96,703	60,815	4,743,084
Arizona	4,320	8,867	7,600	901,013
Colorado	4,196	18,496	15,377	1,059,042
Idaho	121	12,867	2,600	302,730
Montana	--	7,911	600	306,896
Nevada	--	6,610	19,038	296,417
New Mexico	890	7,237	5,500	387,460
Oklahoma	--	20,876	4,500	879,018
Utah	--	6,846	3,500	442,294
Wyoming	18	6,993	2,100	168,214
Pacific States	70,417	151,326	200,164	15,642,185
Alaska	--	9,842	1,264	150,454
California	64,859	77,861	163,000	12,312,945
Hawaii	--	4,442	3,000	490,512
Oregon	2,685	26,474	7,800	946,565
Washington	2,873	32,707	25,100	1,741,709
District of Columbia	--	--	13,400	434,200
All States Including District of Columbia	$552,662	$1,948,092	$1,137,889	$96,648,682

*State only.
Source: See citation for Table 1.

TABLE 12

SUMMARY OF UNUTILIZED POTENTIAL, 1971
(In Thousands)

State and Region	General Sales and Gross Receipts	Selective Sales and Gross Receipts	Death and Gift Taxes	General Property Taxes	Income Taxes	
					Individual	Corporate
New England States....	$ 502,444	$ 161,802	$ 45	$ 1,553	$ 354,865	$ 10,812
Connecticut.....	59,150	34,249	--	--	248,473	--
Maine.....	--	10,314	--	--	33,822	7,678
Massachusetts.....	366,450	101,414	--	--	--	--
New Hampshire.....	60,906	8,662	--	--	43,357	1,297
Rhode Island.....	483	5,978	--	1,553	29,213	--
Vermont.....	15,455	1,185	45	--	--	1,837
Middle Atlantic States	311,909	411,829	--	688,992	832,568	54,759
Delaware.....	55,254	9,142	--	66,348	--	22
New Jersey.....	222,355	74,343	--	--	574,081	54,737
New York.....	--	211,670	--	--	--	--
Pennsylvania.....	34,300	116,674	--	622,644	258,487	--
North Central States..	598,486	683,758	101,690	375,134	1,187,689	569,568
Illinois.....	--	131,641	10,356	124,210	128,369	98,826
Indiana.....	43,027	125,332	11,553	--	138,271	90,803
Iowa.....	22,476	35,249	--	--	71,943	28,805
Kansas.....	41,671	33,656	3,458	--	77,633	19,851
Michigan.....	--	132,136	18,184	--	74,168	24,621
Minnesota.....	114,769	10,085	--	--	--	--
Missouri.....	54,156	46,408	8,529	124,017	120,413	61,022
Nebraska.....	33,697	19,510	7,205	--	48,759	19,479
North Dakota.....	--	8,540	2,004	--	20,655	2,838
Ohio.....	257,558	85,059	40,018	126,907	468,274	213,091
South Dakota.....	--	3,933	383	--	39,204	10,232
Wisconsin.....	31,132	52,209	--	--	--	--
SREB States.....	425,502	353,056	121,881	3,296,889	1,889,379	444,445
Alabama.....	--	6,254	10,999	333,195	86,738	17,402
Arkansas.....	6,964	14,321	6,547	131,523	57,187	2,158
Florida.....	--	19,292	17,235	326,397	466,377	131,235

License Taxes					
Alcoholic Beverage	Motor Vehicle	Motor Fuels Taxes	Severance Taxes	Transfer Taxes	Total Unutilized Potential
$ 4,035	$ 49,617	$ 21,900	$ 7,880	$ 15,638	$ 1,130,591
--	9,172	1,936	1,010	6,221	360,211
--	1,165	--	1,790	1,387	56,156
3,415	39,280	18,343	3,265	5,932	538,099
99	--	--	254	784	115,359
521	--	1,621	572	1,314	41,255
--	--	--	989	--	19,511
3,349	3,281	32,483	47,628	14,269	2,401,067
149	--	161	133	--	131,209
3,200	--	6,376	3,233	14,269	952,594
--	--	25,946	11,002	--	248,618
--	3,281	--	33,260	--	1,068,646
14,172	37,717	91,985	117,860	90,736	3,868,795
6,682	--	--	22,467	19,434	541,985
--	9,367	--	8,096	8,575	435,024
--	--	1,897	4,120	3,652	168,142
945	12,161	10,393	18,956	3,841	222,565
--	--	--	21,982	16,179	287,270
1,955	--	3,363	3,270	3,099	136,541
960	--	33,512	12,595	7,546	469,158
749	--	-	1,966	1,989	133,354
136	--	3,866	--	902	38,941
--	16,189	38,275	19,876	18,202	1,283,449
284	--	679	1,872	942	57,529
2,461	--	--	2,660	6,375	94,837
15,083	169,777	96,479	110,064	54,978	6,977,533
--	28,634	--	8,156	1,680	493,058
208	1,752	--	2,588	2,438	225,686
1,729	--	10,474	11,155	--	983,894

TABLE 12 (Continued)

State and Region	General Sales and Gross Receipts	Selective Sales and Gross Receipts	Death and Gift Taxes	General Property Taxes	Income Taxes	
					Individual	Corporate
SREB States (Continued)						
Georgia	$ --	$ 25,840	$ 17,329	$ 242,263	$ 98,578	$ --
Kentucky	--	53,014	608	247,439	--	11,382
Louisiana	--	--	7,958	265,544	120,994	5,785
Maryland	120,759	81,950	12,687	133,848	--	15,860
Mississippi	--	10,355	5,528	106,220	59,954	9,733
North Carolina	75,787	38,741	3,157	344,194	--	--
South Carolina	--	7,240	5,658	192,012	31,327	--
Tennessee	--	10,515	--	242,401	210,291	3,160
Texas	137,887	35,628	20,052	308,712	719,253	202,392
Virginia	84,105	33,261	11,426	297,382	--	22,750
West Virginia	--	16,645	2,697	125,759	38,680	22,588
Mountain States	118,577	90,500	11,745	244,346	245,721	75,799
Arizona	--	10,494	1,448	--	49,375	7,648
Colorado	--	32,944	--	--	16,277	16,112
Idaho	7,791	10,421	2,177	8,147	--	--
Montana	54,513	8,493	--	--	1,113	2,693
Nevada	--	4,774	3,176	12,451	41,552	11,692
New Mexico	--	4,864	2,931	61,881	22,425	6,269
Oklahoma	56,273	1,196	--	149,050	90,736	18,235
Utah	--	11,980	1,270	12,817	1,761	6,824
Wyoming	--	5,334	743	--	22,482	6,326
Pacific States	201,594	382,206	2,206	155,328	554,398	86,793
Alaska	22,284	3,353	1,865	34,249	--	1,198
California	--	323,967	--	--	314,191	--
Hawaii	--	8,936	341	75,238	--	2,262
Oregon	179,310	36,666	--	--	--	15,741
Washington	--	9,284	--	45,841	240,207	67,592
District of Columbia	15,529	20,230	5,704	60,312	--	20,999
All States Including District of Columbia	$2,174,041	$2,103,381	$ 243,271	$4,822,554	$5,064,620	$1,263,175

License Taxes					
Alcoholic Beverage	Motor Vehicle	Motor Fuels Taxes	Severance Taxes	Transfer Taxes	Total Unutilized Potential
$ 1,934	$ 43,256	$ --	$ 7,466	$ 6,815	$ 443,481
734	17,074	--	20,022	3,349	353,622
222	29,599	--	--	4,876	434,978
2,452	--	--	3,513	7,201	378,270
826	12,947	--	--	2,547	208,110
2,259	15,138	--	3,861	7,170	490,307
--	21,377	--	2,416	15	260,045
1,542	--	--	7,187	--	475,096
1,161	--	86,005	--	17,287	1,528,377
2,016	--	--	11,465	--	462,405
--	--	--	32,235	1,600	240,204
2,101	37,588	22,028	86,015	15,451	949,871
278	7,605	--	29,242	2,959	109,049
68	17,982	11,489	11,947	3,840	110,659
--	--	59	3,802	1,019	33,416
--	1,714	1,068	4,511	1,045	75,150
337	1,037	--	5,660	514	81,193
239	1,724	--	--	1,400	101,733
508	--	9,412	--	2,604	328,014
486	7,526	--	13,763	1,530	57,957
185	--	--	17,090	540	52,700
1,021	88,053	71,450	69,769	47,753	1,660,571
--	--	--	--	619	63,568
--	74,865	62,101	64,108	38,212	877,444
536	--	--	1,180	1,019	89,512
485	--	9,349	285	3,439	245,275
--	13,188	--	4,196	4,464	384,772
641	--	--	--	1,794	125,209
$40,402	$386,033	$336,325	$439,216	$240,619	$17,113,637

Source: Tables 1-10.

TABLE 13

GENERAL SALES AND GROSS RECEIPTS TAXES, COLLECTIONS AND ADDITIONAL REVENUE POSSIBLE BY COLLECTIONS OF UNUTILIZED POTENTIAL AMOUNTS, PER CAPITA AND PER $1,000 OF PERSONAL INCOME, 1971

State and Region	Per Capita			Per $1,000 of Personal Income		
	Actual Collections*	Unutilized Potential**	Amount Possible	Actual Collections*	Unutilized Potential**	Amount Possible
All States Including District of Columbia	$ 86.28	$10.54	$ 96.82	$20.76	$2.54	$23.30
New England States	54.06	41.79	95.85	12.15	9.39	21.54
Middle Atlantic States	93.87	8.18	102.05	20.01	1.74	21.75
North Central States	81.55	10.45	92.00	19.30	2.47	21.77
Mountain States	85.23	10.63	95.86	22.65	2.83	25.48
Pacific States	114.80	7.49	122.29	25.34	1.65	26.99
SREB States	79.57	7.09	86.66	22.28	1.99	24.27
Alabama	83.31	--	83.31	26.93	--	26.93
Arkansas	61.81	2.00	63.81	20.01	1.16	21.17
Florida	101.58	--	101.58	25.90	--	25.90
Georgia	77.45	--	77.45	21.52	--	21.52
Kentucky	88.32	--	88.32	26.76	--	26.76
Louisiana	100.45	--	100.45	30.79	--	30.79
Maryland	65.71	30.19	95.90	14.51	6.67	21.18
Mississippi	110.47	--	110.47	39.20	--	39.20
North Carolina	57.93	14.73	72.66	16.88	4.29	21.17
South Carolina	81.78	--	81.78	25.97	--	25.97
Tennessee	86.78	--	86.78	26.27	--	26.27
Texas	66.63	12.03	78.66	17.93	3.24	21.17
Virginia	64.79	17.84	82.63	16.60	4.57	21.17
West Virginia	109.48	--	109.48	33.13	--	33.13

*Figures in this column apply to all states, whether they use this tax or not. This holds true for Tables 13-17.

**This amount would have been collected if all states collecting more than the average rate did so and other states collected the average rate as computed. This holds true for Tables 13-17.

Source: Table 1.

TABLE 14

SELECTIVE SALES AND GROSS RECEIPTS TAXES, COLLECTIONS AND ADDITIONAL REVENUE POSSIBLE BY COLLECTIONS OF UNUTILIZED POTENTIAL AMOUNTS, PER CAPITA AND PER $1,000 OF PERSONAL INCOME, 1971

State and Region	Per Capita			Per $1,000 of Personal Income		
	Actual Collections*	Unutilized Potential**	Amount Possible	Actual Collections*	Unutilized Potential**	Amount Possible
All States Including District of Columbia	$48.14	$ 9.44	$57.58	$11.59	$2.27	$13.86
New England States	49.40	13.46	62.86	11.10	3.02	14.12
Middle Atlantic States	52.03	10.80	62.83	11.09	2.30	13.39
North Central States	42.49	11.94	54.43	10.06	2.83	12.89
Mountain States	48.71	8.11	56.82	12.95	2.16	15.11
Pacific States	43.45	8.36	51.81	9.59	1.85	11.44
SREB States	52.60	5.88	58.48	14.73	1.65	16.38
Alabama	59.58	1.80	61.38	19.25	0.58	19.83
Arkansas	33.09	7.37	40.46	10.71	2.39	13.10
Florida	70.33	2.74	73.07	17.93	0.70	18.63
Georgia	45.56	5.54	51.10	12.66	1.54	14.20
Kentucky	32.60	16.15	48.75	9.88	4.90	14.78
Louisiana	45.70	--	45.70	14.01	--	14.01
Maryland	42.61	20.49	63.10	9.41	4.52	13.93
Mississippi	33.79	4.65	38.44	11.99	1.65	13.64
North Carolina	47.60	7.53	55.13	13.87	2.19	16.06
South Carolina	45.56	2.76	48.32	14.47	0.88	15.35
Tennessee	54.83	2.64	57.47	16.59	0.80	17.39
Texas	61.39	3.11	64.50	16.52	0.84	17.36
Virginia	58.75	7.06	65.81	15.05	1.81	16.86
West Virginia	52.49	9.50	61.99	15.89	2.88	18.77

*See note, Table 13.
**See note, Table 13.
Source: Tables 1 and 2.

TABLE 15

GENERAL PROPERTY TAXES, COLLECTIONS AND ADDITIONAL REVENUE POSSIBLE BY COLLECTIONS OF UNUTILIZED POTENTIAL AMOUNTS, PER CAPITA AND PER $1,000 OF PERSONAL INCOME, 1971

State and Region	Per Capita			Per $1,000 of Personal Income		
	Actual Collections*	Unutilized Potential**	Amount Possible	Actual Collections*	Unutilized Potential**	Amount Possible
All States Including District of Columbia	$183.52	$23.38	$206.90	$44.16	$ 5.63	$49.79
New England States	258.03	0.13	258.16	57.98	0.03	58.01
Middle Atlantic States	219.12	18.07	237.19	46.71	3.85	50.56
North Central States	196.62	6.55	158.85	46.53	1.55	48.08
Mountain States	152.30	21.90	174.20	40.48	5.82	46.30
Pacific States	264.89	5.77	270.66	58.46	1.27	59.73
SREB States	102.77	54.94	157.71	28.78	15.39	44.17
Alabama	40.88	95.77	136.65	13.21	30.95	44.16
Arkansas	68.76	67.66	136.42	22.26	21.90	44.16
Florida	126.83	46.36	173.19	32.34	11.82	44.16
Georgia	107.00	51.94	158.94	29.73	14.43	44.16
Kentucky	70.34	75.39	145.73	21.32	22.84	44.16
Louisiana	71.95	72.14	144.09	22.05	22.11	44.16
Maryland	166.59	33.46	200.05	36.78	7.38	44.16
Mississippi	76.74	47.72	124.46	27.23	16.93	44.16
North Carolina	84.68	66.89	151.57	24.67	19.49	44.16
South Carolina	66.00	73.09	139.09	20.96	23.20	44.16
Tennessee	85.16	60.75	145.91	25.78	18.38	44.16
Texas	137.16	26.94	164.10	36.91	7.25	44.16
Virginia	109.30	63.09	172.39	28.00	16.16	44.16
West Virginia	74.14	71.78	145.92	22.44	21.72	44.16

*See note, Table 13.
**See note, Table 13.
Source: Tables 1 and 4.

TABLE 16

INDIVIDUAL INCOME TAXES, COLLECTIONS AND ADDITIONAL REVENUE POSSIBLE BY COLLECTIONS OF UNUTILIZED POTENTIAL AMOUNTS, PER CAPITA AND PER $1,000 OF PERSONAL INCOME, 1971

State and Region	Per Capita			Per $1,000 of Personal Income		
	Actual Collections*	Unutilized Potential**	Amount Possible	Actual Collections*	Unutilized Potential**	Amount Possible
All States Including District of Columbia	$57.56	$24.56	$ 82.12	$13.85	$ 5.91	$19.76
New England States	57.27	29.52	86.79	12.87	6.63	19.50
Middle Atlantic States	95.95	21.84	117.79	20.46	4.66	25.12
North Central States	56.22	20.74	76.96	13.30	4.91	18.21
Mountain States	42.77	22.02	64.79	11.37	5.85	17.22
Pacific States	61.63	20.59	82.22	13.60	4.54	18.14
SREB States	33.97	31.49	65.46	9.51	8.82	18.33
Alabama	27.33	24.93	52.26	8.83	8.06	16.89
Arkansas	22.76	29.42	52.18	7.37	9.52	16.89
Florida	--	66.24	66.24	--	16.89	16.89
Georgia	39.66	21.14	60.80	11.02	5.87	16.89
Kentucky	57.79	--	57.79	17.51	--	17.51
Louisiana	22.24	32.87	55.11	6.82	10.07	16.89
Maryland	150.49	--	150.49	33.22	--	33.22
Mississippi	20.67	26.93	47.60	7.34	9.56	16.90
North Carolina	58.64	--	58.64	16.89	--	16.89
South Carolina	41.28	11.93	53.21	13.11	3.78	16.89
Tennessee	3.10	52.71	55.81	0.94	15.95	16.89
Texas	--	62.76	62.76	--	16.89	16.89
Virginia	66.40	--	66.40	17.01	--	17.01
West Virginia	33.73	22.08	55.81	10.21	6.68	16.89

*See note, Table 13.
**See note, Table 13.
Source: Tables 1 and 5.

TABLE 17

CORPORATE INCOME TAXES, COLLECTIONS AND ADDITIONAL REVENUE POSSIBLE BY COLLECTIONS OF UNUTILIZED POTENTIAL AMOUNTS, PER CAPITA AND PER $1,000 OF PERSONAL INCOME, 1971

State and Region	Per Capita			Per $1,000 of Personal Income		
	Actual Collections*	Unutilized Potential**	Amount Possible	Actual Collections*	Unutilized Potential**	Amount Possible
All States Including District of Columbia	$16.58	$ 6.12	$22.70	$3.99	$1.47	$5.46
New England States	31.98	0.90	32.88	7.19	0.20	7.39
Middle Atlantic States	29.60	1.44	31.04	6.31	0.31	6.62
North Central States	10.34	9.95	20.29	2.45	2.35	4.80
Mountain States	11.14	6.79	17.93	2.96	1.81	4.77
Pacific States	21.50	3.22	24.72	4.75	0.71	5.46
SREB States	10.19	7.41	17.60	2.85	2.07	4.92
Alabama	9.71	5.00	14.71	3.14	1.61	4.75
Arkansas	13.57	1.10	14.67	4.39	0.36	4.75
Florida	--	18.64	18.64	--	4.75	4.75
Georgia	17.15	--	17.15	4.75	--	4.75
Kentucky	12.22	3.47	18.43	3.70	1.05	4.75
Louisiana	13.94	1.57	15.51	4.27	0.48	4.75
Maryland	17.57	3.97	21.54	3.88	0.87	4.75
Mississippi	9.02	4.37	13.39	3.20	1.55	4.75
North Carolina	22.68	--	22.68	6.61	--	6.61
South Carolina	16.59	--	16.59	5.27	--	5.27
Tennessee	14.91	0.79	15.70	4.51	0.24	4.75
Texas	17.66	--	17.66	4.75	--	4.75
Virginia	13.73	4.83	18.56	3.52	1.23	4.75
West Virginia	2.81	12.89	15.70	0.85	3.90	4.75

*See note, Table 13.
**See note, Table 13.
Source: Tables 1 and 5.

TABLE 18

STATE AND LOCAL TAX COLLECTIONS BY SOURCE AS PERCENTAGES OF TOTAL COLLECTIONS, FOR SREB STATES, REGIONS, AND THE UNITED STATES, 1971

State and Region	General Sales and Gross Receipts	Selective Sales and Gross Receipts	General Property Taxes	Income Taxes		Other
				Individual	Corporate	
All States Including District of Columbia	18.4%	10.3%	39.2%	12.3%	3.5%	16.3%
New England States	10.5	9.6	49.9	11.1	6.2	12.7
Middle Atlantic States	16.3	9.0	38.1	16.7	5.1	14.8
North Central States	17.8	9.3	43.0	12.3	2.3	15.3
Mountain States	20.0	11.5	35.8	10.1	2.6	20.0
Pacific States	19.8	7.5	45.6	10.6	3.7	12.8
District of Columbia	18.0	11.3	31.0	29.9*	*	9.8
SREB States	22.2	14.7	28.7	9.5	2.8	22.1
Alabama	28.9	20.6	14.2	9.5	3.4	23.4
Arkansas	22.6	12.1	25.1	8.3	5.0	26.9
Florida	26.1	18.0	32.5	--	--	23.4
Georgia	22.6	13.3	31.3	11.6	5.0	16.2
Kentucky	27.6	10.2	22.0	18.1	3.8	18.3
Louisiana	26.0	11.8	18.6	5.7	3.6	34.3
Maryland	12.9	8.4	32.8	29.7	3.5	12.7
Mississippi	34.2	10.5	23.8	6.4	2.8	22.3
North Carolina	16.8	13.8	24.5	17.0	6.6	21.3
South Carolina	26.7	14.9	21.5	13.5	5.4	18.0
Tennessee	26.7	16.9	26.2	1.0	4.6	24.6
Texas	18.7	17.2	38.4	--	--	25.7
Virginia	16.8	15.3	28.4	17.2	3.6	18.7
West Virginia	31.9	15.3	21.6	9.8	0.8	20.6

*Corporate income tax included with individual income tax.
Source: Tables 1, 2, 4, 5, and 11.

TABLE 19

TOTAL TAX REVENUES AS A PERCENT OF PERSONAL INCOME AND AS A PERCENT OF GENERAL REVENUES, AND FEDERAL AIDS AS A PERCENT OF GENERAL REVENUES, FOR STATES, REGIONS, AND THE UNITED STATES, 1971

State and Region	Taxes as a Percent of: Personal Income	Taxes as a Percent of: General Revenues From Own Source	Federal Aids as a Percent of General Revenues	Tax Burden Index*
New England States.....	11.6			
Connecticut.....	10.8	86.3	14.6	47
Maine.....	12.5	85.0	21.7	4
Massachusetts.....	12.0	87.6	16.9	34
New Hampshire.....	10.6	81.0	17.9	30
Rhode Island.....	11.4	86.1	19.7	31
Vermont.....	13.9	83.2	25.6	2
Middle Atlantic States.....	12.3			
Delaware.....	10.9	73.2	13.4	45
New Jersey.....	10.4	84.5	15.0	49
New York.....	13.8	83.9	13.9	32
Pennsylvania.....	10.8	84.6	17.3	35
North Central States.....	10.8			
Illinois.....	10.9	85.2	16.5	46
Indiana.....	10.2	77.7	13.2	39
Iowa.....	11.9	78.0	14.2	17
Kansas.....	10.2	77.5	17.1	43
Michigan.....	11.4	79.0	15.4	37
Minnesota.....	12.6	77.0	16.2	15
Missouri.....	9.2	79.9	19.5	44
Nebraska.....	11.4	75.2	15.5	24
North Dakota.....	11.9	71.3	24.0	10
Ohio.....	9.0	76.3	14.4	48
South Dakota.....	12.8	76.6	21.4	3
Wisconsin.....	13.8	81.9	12.0	7
SREB States.....	10.0			
Alabama.....	9.3	68.2	27.7	18
Arkansas.....	8.9	74.4	25.9	23
Florida.....	9.9	75.5	14.2	40

State and Region	Taxes as a Percent of Personal Income	Taxes as a Percent of General Revenues From Own Source	Federal Aids as a Percent of General Revenues	Tax Burden Index*
SREB States (Continued)				
Georgia	9.5	72.9	21.8	33
Kentucky	9.7	74.9	27.7	22
Louisiana	11.9	73.1	20.4	5
Maryland	11.2	81.3	15.4	42
Mississippi	11.5	72.3	26.5	1
North Carolina	10.1	79.3	20.6	21
South Carolina	9.7	77.1	21.3	16
Tennessee	9.8	75.2	24.9	20
Texas	9.6	75.5	19.3	36
Virginia	9.9	79.6	19.1	38
West Virginia	10.4	80.0	31.9	13
Mountain States	11.3			
Arizona	12.4	78.9	17.7	14
Colorado	11.2	76.5	20.0	29
Idaho	12.1	78.1	21.3	6
Montana	11.9	79.2	28.2	11
Nevada	12.0	74.1	16.5	41
New Mexico	11.2	70.5	27.8	9
Oklahoma	9.6	71.0	24.4	28
Utah	11.7	76.9	26.4	8
Wyoming	12.6	68.3	26.4	12
Pacific States	12.8			
Alaska	9.9	44.3	32.6	50
California	13.1	81.6	19.3	26
Hawaii	13.3	79.9	20.5	27
Oregon	11.2	75.7	24.7	25
Washington	12.3	75.1	17.4	19
District of Columbia	9.8	84.7	41.3	51
All States Including District of Columbia	11.3%	80.0%	18.0%	

*Burden equals total state and local taxes as a percentage of personal income divided by per capita personal income for 1971.

Source: Tables 1 and 11; Governmental Finances in 1970-71, Table 17; and Henry J. Frank, "Measuring State Tax Burdens," National Tax Journal, XXI

TABLE 20

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL,
SREB STATES, 1971

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate	Net Amount Collected Above Yield Collectible at Average Rate
General Sales and Gross Receipts	$ 663,800,000	$ 425,502,000	$ 238,298,000
Selective Sales and Gross Receipts.			
Alcoholic Beverages	262,741,000	67,378,000	195,363,000
Tobacco Products	138,242,000	129,183,000	9,059,000
Insurance	38,176,000	10,365,000	27,811,000
Public Utilities	376,426,000	91,031,000	285,395,000
Other	177,957,000	55,099,000	122,858,000
State Death and Gift	2,796,000	121,881,000	-119,085,000
General Property	--	3,296,889,000	-3,296,889,000
Individual Income	308,301,000	1,889,379,000	-1,581,078,000
Corporate Income	37,204,000	444,445,000	-407,241,000
State Alcoholic Beverage License	659,000	15,083,000	-14,424,000
Motor Vehicle License	42,450,000	169,777,000	-127,327,000
Motor Fuels	192,124,000	96,479,000	95,645,000
Severance	210,180,000	110,064,000	100,116,000
Transfer	49,990,000	54,978,000	-4,988,000
Totals	$2,501,046,000	6,977,535,000	
Net Unutilized Potential (excess of "below average" yields over "above average" yields)		$4,476,487,000	$4,476,487,000

Source: Tables 1-10.

TABLE 21

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, ALABAMA, 1971

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	$ 61,957,000	$
Selective Sales and Gross Receipts		
Alcoholic Beverages	33,942,000	
Tobacco Products	11,072,000	
Insurance	6,266,000	
Public Utilities	35,864,000	
Other		6,254,000
State Death and Gift		10,999,000
General Property		333,195,000
Individual Income		86,738,000
Corporate Income		17,402,000
State Alcoholic Beverage License	334,000	
Motor Vehicle License		28,634,000
Motor Fuels	15,838,000	
Severance		8,156,000
Transfer		1,680,000
Totals	$165,273,000	$493,058,000
Net Unutilized Potential (excess of "below average" yields over "above average" yields)	+[a] $327,785,000	

a. A (+) here indicates that this state would have collected this additional amount of revenue if these taxes were employed at the average rate. A (-) indicates that this state collected this amount more than it would have had it applied the average rate. This note applies to Tables 20-33.

Source: Tables 1-10.

TABLE 22

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, ARKANSAS, 1971

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	$	$ 6,964,000
Selective Sales and Gross Receipts		
Alcoholic Beverages		1,768,000
Tobacco Products	7,882,000	
Insurance	276,000	
Public Utilities		6,553,000
Other		6,000,000
State Death and Gift		6,547,000
General Property		131,523,000
Individual Income		57,187,000
Corporate Income		2,158,000
State Alcoholic Beverage License		208,000
Motor Vehicle License		1,752,000
Motor Fuels	16,046,000	
Severance		2,588,000
Transfer		2,438,000
Totals	$ 24,204,000	$225,686,000
Net Unutilized Potential (excess of "below average" yields over "above average" yields)	+ $201,482,000	

Source: Tables 1-10.

TABLE 23

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, FLORIDA, 1971

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	$130,702,000	$
Selective Sales and Gross Receipts		
Alcoholic Beverages	64,947,000	
Tobacco Products	24,717,000	
Insurance	4,023,000	
Public Utilities	96,662,000	
Other		19,292,000
State Death and Gift		17,235,000
General Property		326,397,000
Individual Income		466,377,000
Corporate Income		131,235,000
State Alcoholic Beverage License		1,729,000
Motor Vehicle License	13,973,000	
Motor Fuels		10,474,000
Severance		11,155,000
Transfer	46,840,000	
Totals	$381,864,000	$983,894,000
Net Unutilized Potential (excess of "below average" yields over "above average" yields)	+ $602,030,000	

Source: Tables 1-10.

TABLE 24

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, GEORGIA, 1971

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	$ 5,862,000	$
Selective Sales and Gross Receipts		
Alcoholic Beverages	41,281,000	
Tobacco Products		3,101,000
Insurance		1,838,000
Public Utilities		7,863,000
Other		13,038,000
State Death and Gift		17,329,000
General Property		242,263,000
Individual Income		98,578,000
Corporate Income	187,000	
State Alcoholic Beverage License		1,934,000
Motor Vehicle License		43,256,000
Motor Fuels	2,186,000	
Severance		7,466,000
Transfer		6,815,000
Totals	$ 49,516,000	$443,481,000
Net Unutilized Potential (excess of "below average" yields over "above average" yields)	+ $393,965,000	

Source: Tables 1-10.

TABLE 25

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, KENTUCKY, 1971

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	$ 60,579,000	$
Selective Sales and Gross Receipts		
Alcoholic Beverages		9,667,000
Tobacco Products		18,754,000
Insurance	5,493,000	
Public Utilities		24,593,000
Other	27,377,000	
State Death and Gift		608,000
General Property		247,439,000
Individual Income	6,739,000	
Corporate Income		11,382,000
State Alcoholic Beverage License		734,000
Motor Vehicle License		17,074,000
Motor Fuels	4,898,000	
Severance		20,022,000
Transfer		3,349,000
Totals	$105,086,000	$353,622,000
Net Unutilized Potential (excess of "below average" yields over "above average" yields)	+ $248,536,000	

Source: Tables 1-10.

TABLE 26

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, LOUISIANA, 1971

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	$115,507,000	$
Selective Sales and Gross Receipts		
Alcoholic Beverages	11,255,000	
Tobacco Products	7,110,000	
Insurance	5,726,000	
Public Utilities	2,019,000	
Other	1,111,000	
State Death and Gift		7,958,000
General Property		265,544,000
Individual Income		120,994,000
Corporate Income		5,785,000
State Alcoholic Beverage License		222,000
Motor Vehicle License		29,599,000
Motor Fuels	18,668,000	
Severance	95,064,000	
Transfer		4,876,000
Totals	$256,460,000	$434,978,000
Net Unutilized Potential (excess of "below average" yields over "above average" yields)	+ $178,518,000	

Source: Tables 1-10.

TABLE 27

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, MARYLAND, 1971

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	$	$120,759,000
Selective Sales and Gross Receipts		
Alcoholic Beverages		24,583,000
Tobacco Products		28,086,000
Insurance		4,259,000
Public Utilities		25,022,000
Other	39,681,000	
State Death and Gift		12,687,000
General Property		133,848,000
Individual Income	295,928,000	
Corporate Income		15,860,000
State Alcoholic Beverage License		2,452,000
Motor Vehicle License	2,308,000	
Motor Fuels	3,737,000	
Severance		3,513,000
Transfer		7,201,000
Totals	$341,654,000	$378,270,000
Net Unutilized Potential (excess of "below average" yields over "above average" yields)		$36,616,000

Source: Tables 1-10.

TABLE 28

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, MISSISSIPPI, 1971

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	$113,096,000	$
Selective Sales and Gross Receipts		
Alcoholic Beverages	5,249,000	
Tobacco Products	1,417,000	
Insurance	3,860,000	
Public Utilities		10,355,000
Other	1,396,000	
State Death and Gift		5,528,000
General Property		106,220,000
Individual Income		59,954,000
Corporate Income		9,733,000
State Alcoholic Beverage License		826,000
Motor Vehicle License		12,947,000
Motor Fuels	27,944,000	
Severance	5,458,000	
Transfer		2,547,000
Totals	$158,420,000	$208,110,000
Net Unutilized Potential (excess of "below average" yields over "above average" yields)	+ $49,690,000	

Source: Tables 1-10.

TABLE 29

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, NORTH CAROLINA, 1971

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	$	$ 75,787,000
Selective Sales and Gross Receipts		
Alcoholic Beverages	25,260,000	
Tobacco Products		38,741,000
Insurance	4,220,000	
Public Utilities	46,270,000	
Other	625,000	
State Death and Gift		3,157,000
General Property		344,194,000
Individual Income	3,444,000	
Corporate Income	32,764,000	
State Alcoholic Beverage License		2,259,000
Motor Vehicle License		15,138,000
Motor Fuels	50,251,000	
Severance		3,861,000
Transfer		7,170,000
Totals	$162,834,000	$490,307,000
Net Unutilized Potential (excess of "below average" yields over "above average" yields)	+ $327,473,000	

Source: Tables 1-10.

TABLE 30

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, SOUTH CAROLINA, 1971

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	$ 39,676,000	$
Selective Sales and Gross Receipts		
Alcoholic Beverages	24,266,000	
Tobacco Products		7,240,000
Insurance	1,783,000	
Public Utilities	2,067,000	
Other	1,687,000	
State Death and Gift		5,658,000
General Property		192,012,000
Individual Income		31,327,000
Corporate Income	4,253,000	
State Alcoholic Beverage License	110,000	
Motor Vehicle License		21,377,000
Motor Fuels	9,756,000	
Severance		2,416,000
Transfer		15,000
Totals	$ 83,598,000	$260,045,000
Net Unutilized Potential (excess of "below average" yields over "above average" yields)		$176,447,000

Source: Tables 1-10.

TABLE 31

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, TENNESSEE, 1971

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	$ 67,167,000	$
Selective Sales and Gross Receipts		
Alcoholic Beverages	13,079,000	
Tobacco Products	13,317,000	
Insurance	3,372,000	
Public Utilities	44,751,000	
Other		10,515,000
State Death and Gift	2,796,000	
General Property		242,401,000
Individual Income		210,291,000
Corporate Income		3,160,000
State Alcoholic Beverage License		1,542,000
Motor Vehicle License	12,023,000	
Motor Fuels	18,674,000	
Severance		7,187,000
Transfer	563,000	
Totals	$175,742,000	$475,096,000
Net Unutilized Potential (excess of "below average" yields over "above average" yields)	+ $299,354,000	

Source: Tables 1-10.

TABLE 32

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, TEXAS, 1971

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	$	$137,887,000
Selective Sales and Gross Receipts		
Alcoholic Beverages		31,360,000
Tobacco Products	68,271,000	
Insurance		4,268,000
Public Utilities	97,723,000	
Other	73,340,000	
State Death and Gift		20,052,000
General Property		308,712,000
Individual Income		719,253,000
Corporate Income		202,392,000
State Alcoholic Beverage License		1,161,000
Motor Vehicle License	368,000	
Motor Fuels		86,005,000
Severance	109,658,000	
Transfer		17,287,000
Totals	$349,360,000	$1,528,377,000
Net Unutilized Potential (excess of "below average" yields over "above average" yields)		+ $1,179,017,000

Source: Tables 1-10.

TABLE 33

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, VIRGINIA, 1971

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	$	$ 84,105,000
Selective Sales and Gross Receipts		
Alcoholic Beverages	24,391,000	
Tobacco Products		33,261,000
Insurance	785,000	
Public Utilities	51,070,000	
Other	17,981,000	
State Death and Gift		11,426,000
General Property		297,382,000
Individual Income	2,190,000	
Corporate Income		22,750,000
State Alcoholic Beverage License		2,016,000
Motor Vehicle License	12,374,000	
Motor Fuels	21,428,000	
Severance		11,465,000
Transfer	2,587,000	
Totals	$132,806,000	$462,405,000
Net Unutilized Potential (excess of "below average" yields over "above average" yields)	+ $329,599,000	

Source: Tables 1-10.

TABLE 34

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, WEST VIRGINIA, 1971

Type of Tax	Amount Collected Above Yield Collectible at Average Rate	Amount Collected Below Yield Collectible at Average Rate
General Sales and Gross Receipts	$ 69,254,000	$
Selective Sales and Gross Receipts		
Alcoholic Beverages	19,071,000	
Tobacco Products	4,456,000	
Insurance	2,372,000	
Public Utilities		16,645,000
Other	14,759,000	
State Death and Gift		2,697,000
General Property		125,759,000
Individual Income		38,680,000
Corporate Income		22,588,000
State Alcoholic Beverage License	215,000	
Motor Vehicle License	1,404,000	
Motor Fuels	2,698,000	
Severance		32,235,000
Transfer		1,600,000
Totals	$114,229,000	$240,204,000
Net Unutilized Potential (excess of "below average" yields over "above average" yields)	+ $125,975,000	

Source: Tables 1-10.

Table 35 follows on facing pages 84 and 85.

TABLE 35

FEDERAL INCOME TAX RETURNS, PERCENTAGES OF TOTAL NUMBER, BY ADJUSTED GROSS INCOME CLASS, FOR STATES, REGIONS, AND THE UNITED STATES, 1969

State and Region	Under $5,000	$5,000-9,999	$10,000-19,999	$20,000-49,999	$50,000 or More	Number of Returns
New England States						
Connecticut	33.1	30.9	29.5	5.5	1.0	1,325,997
Maine	43.5	37.2	17.0	2.1	0.2	370,888
Massachusetts	40.0	30.0	25.4	4.1	0.5	2,333,244
New Hampshire	50.9	22.9	23.2	2.7	0.3	291,400
Rhode Island	45.3	29.1	22.3	2.9	0.4	367,882
Vermont	46.3	31.4	19.3	2.8	0.2	165,669
Middle Atlantic States						
Delaware	39.5	28.6	26.5	4.8	0.6	207,247
New Jersey	37.0	28.8	28.1	5.4	0.7	2,819,768
New York	38.0	30.1	25.7	5.3	0.9	7,204,512
Pennsylvania	40.3	32.8	23.3	3.2	0.4	4,569,714
North Central State						
Illinois	37.4	28.3	29.1	4.5	0.7	4,513,698
Indiana	39.9	29.3	27.3	3.1	0.4	1,899,073
Iowa	45.3	29.7	21.9	2.9	0.2	1,062,733
Kansas	45.3	30.4	20.9	3.0	0.4	831,773
Michigan	36.1	27.8	30.8	4.7	0.6	3,255,170
Minnesota	44.7	27.5	24.2	3.2	0.4	1,419,059
Missouri	45.2	26.5	24.7	3.1	0.5	1,710,229
Nebraska	44.9	32.5	19.5	2.8	0.3	569,705
North Dakota	52.1	29.6	15.9	2.2	0.2	219,437
Ohio	39.3	28.8	27.8	3.6	0.5	4,072,287
South Dakota	54.6	29.8	13.4	2.0	0.2	239,439
Wisconsin	41.2	29.4	26.0	2.9	0.5	1,664,977
SREB States						
Alabama	45.7	33.0	18.4	2.5	0.4	1,054,293
Arkansas	55.1	28.4	14.3	1.9	0.3	611,567
Florida	45.9	30.6	19.4	3.6	0.5	2,458,112

State and Region	Under $5,000	$5,000-9,999	$10,000-19,999	$20,000-49,999	$50,000 or More	Number of Returns
SREB States (Continued)						
Georgia	43.5	32.6	20.1	3.2	0.6	1,517,080
Kentucky	45.6	33.6	18.0	2.4	0.4	1,045,151
Louisiana	45.3	31.5	20.0	2.8	0.4	1,094,658
Maryland	39.5	28.1	25.9	5.9	0.6	1,638,200
Mississippi	53.1	29.6	14.9	2.1	0.3	595,572
North Carolina	47.2	32.4	17.7	2.3	0.4	1,749,352
South Carolina	53.5	26.4	17.8	2.0	0.3	844,622
Tennessee	48.1	31.3	17.7	2.5	0.4	1,338,285
Texas	45.9	29.8	20.5	3.3	0.5	3,949,350
Virginia	41.2	31.8	22.0	4.6	0.4	1,651,213
West Virginia	42.9	36.4	18.3	2.1	0.3	568,098
Mountain States						
Arizona	41.9	31.3	22.9	3.5	0.4	614,078
Colorado	42.6	29.6	23.8	3.6	0.4	812,777
Idaho	48.6	30.4	18.3	2.4	0.3	247,373
Montana	43.1	36.4	17.7	2.5	0.3	252,647
Nevada	39.7	27.4	28.0	4.4	0.5	199,669
New Mexico	49.3	28.2	19.2	3.0	0.3	333,941
Oklahoma	45.9	31.3	19.8	2.6	0.4	876,863
Utah	42.3	31.2	23.6	2.7	0.2	355,184
Wyoming	40.4	35.6	21.1	2.6	0.3	123,989
Pacific States						
Alaska	32.2	23.8	33.5	10.1	0.4	90,953
California	38.4	28.7	27.1	5.2	0.6	7,841,121
Hawaii	44.5	21.8	27.5	5.7	0.5	290,251
Oregon	39.4	33.0	24.0	3.3	0.3	783,705
Washington	39.0	28.5	27.8	4.3	0.4	1,284,089
District of Columbia	42.9	33.1	18.3	4.9	0.8	291,010
All States Including District of Columbia	41.4%	29.9%	24.3%	3.9%	0.5%	75,667,104

Total includes Puerto Rico and other returns not attributed to states or the District of Columbia.

Source: U.S. Treasury Department, Internal Revenue Service, Statistics of Income, 1969, Individual Income Tax Returns (Washington, D.C.: Government Printing Office, 1971), Table 5.5.

TABLE 36

STATE AND LOCAL TAX CAPACITY AND CAPACITY UTILIZATION PER $1,000 OF PERSONAL INCOME AND PER CAPITA, FOR STATES, REGIONS, AND THE UNITED STATES, 1971

State and Region	Actual collections (1,000)	Net unutilized capacity (1,000)	Tax capacity (Cols. 1+2) (1,000)
New England States.....	$ 6,214,909	$ -120,070	$ 6,094,839
Connecticut.....	1,649,089	67,525	1,716,614
Maine.....	426,746	-22,415	404,331
Massachusetts.....	3,154,191	-188,188	2,966,003
New Hampshire.....	305,752	37,989	343,741
Rhode Island.....	449,785	17,933	467,718
Vermont.....	229,346	-32,914	196,432
Middle Atlantic States.	21,955,217	-573,101	21,382,116
Delaware.....	283,980	85,277	369,257
New Jersey.....	3,660,747	360,696	4,021,443
New York.....	12,664,206	-1,706,934	10,957,272
Pennsylvania.....	5,346,284	687,860	6,034,144
North Central States...	26,168,932	1,847,363	28,016,295
Illinois.....	5,824,711	176,318	6,001,029
Indiana.....	2,148,596	252,790	2,401,386
Iowa.....	1,319,377	-22,326	1,297,051
Kansas.....	962,641	166,888	1,129,529
Michigan.....	4,523,416	125,013	4,648,429
Minnesota.....	1,957,770	-139,768	1,818,002
Missouri.....	1,718,862	440,290	2,159,152
Nebraska.....	694,147	27,229	721,376
North Dakota.....	264,642	8,900	273,542
Ohio.....	4,044,255	1,238,366	5,282,621
South Dakota.....	296,330	-14,409	281,921
Wisconsin.....	2,414,185	-411,928	2,002,257
SREB States.....	21,490,155	4,476,544	25,966,699
Alabama.....	1,004,359	327,785	1,332,144
Arkansas.....	532,810	201,482	734,292
Florida.....	2,744,583	602,030	3,346,613

Percent of capacity unutilized	Taxes Per Capita		Taxes per $1,000 of personal income	
	Capacity	Utilized	Capacity	Utilized
--	$506.97	$516.96	$113.91	$116.15
3.9%	557.16	535.25	112.04	107.63
--	403.12	425.47	118.36	124.93
--	515.11	547.79	112.84	120.00
11.1	451.10	401.25	119.48	106.28
3.8	487.21	468.53	118.20	113.67
--	428.89	500.76	119.05	139.00
--	560.80	575.83	119.56	122.76
23.1	661.75	508.93	141.48	108.81
9.0	550.88	501.47	114.42	104.16
--	595.80	688.61	119.44	138.04
11.4	507.97	450.06	122.28	108.34
6.6	489.21	456.96	115.76	108.13
2.9	536.00	520.25	112.38	109.08
10.5	455.33	407.39	113.70	101.73
--	454.79	462.62	116.98	118.99
14.8	500.23	426.33	119.40	101.76
2.7	516.66	502.77	116.65	113.51
--	468.44	504.45	116.81	125.79
20.4	454.65	361.94	116.17	92.48
3.8	477.10	459.09	118.71	114.23
3.3	437.67	423.48	123.11	119.10
23.4	490.13	375.23	117.83	90.21
--	420.78	442.28	121.47	127.67
--	447.33	539.36	114.44	137.99
17.2	432.74	358.13	121.18	100.29
24.6	382.91	288.69	123.85	93.38
27.4	377.72	274.08	122.28	88.73
18.0	475.30	389.80	121.21	99.40

TABLE 36 (Continued)

State and Region	Actual collections (1,000)	Net unutilized capacity (1,000)	Tax capacity (Cols. 1+2) (1,000)
SREB States (Continued)			
Georgia	$ 1,595,451	$ 393,965	$ 1,989,416
Kentucky	1,050,035	248,536	1,298,571
Louisiana	1,423,815	178,518	1,602,333
Maryland	2,029,855	36,616	2,066,471
Mississippi	718,996	49,663	768,659
North Carolina	1,777,574	327,466	2,105,040
South Carolina	805,878	176,447	982,325
Tennessee	1,296,320	299,354	1,595,674
Texas	4,093,118	1,179,017	5,272,135
Virginia	1,815,612	329,690	2,145,302
West Virginia	601,749	125,975	727,724
Mountain States	4,743,084	461,048	5,204,132
Arizona	901,013	-16,847	884,166
Colorado	1,059,042	74,581	1,133,623
Idaho	302,730	11,874	314,604
Montana	306,896	14,224	321,120
Nevada	296,417	15,133	311,550
New Mexico	387,460	62,613	450,073
Oklahoma	879,018	258,437	1,137,455
Utah	442,294	21,748	464,042
Wyoming	168,214	19,285	187,499
Pacific States	15,642,185	-1,425,935	14,216,250
Alaska	150,454	38,393	188,847
California	12,312,945	-1,400,525	10,912,420
Hawaii	490,512	-73,323	417,189
Oregon	946,565	68,245	1,014,810
Washington	1,741,709	-58,725	1,682,984
District of Columbia	434,200	46,132	480,332
All States Including District of Columbia.	$96,648,682	$4,711,981	$101,360,663

Percent of capacity unutilized	Taxes Per Capita		Taxes per $1,000 of personal income	
	Capacity	Utilized	Capacity	Utilized
19.8	$426.55	$342.08	$118.52	$ 95.05
19.1	395.66	319.94	119.90	96.96
11.1	435.30	386.80	133.42	118.55
1.8	516.62	507.46	114.05	112.03
6.5	345.31	323.00	122.54	114.62
15.6	409.06	345.43	119.19	100.65
18.0	373.93	306.77	118.72	97.40
18.8	399.92	324.89	121.04	98.33
22.4	460.05	357.17	123.81	96.12
15.4	455.09	385.15	116.59	98.68
17.3	415.37	343.46	125.71	103.95
8.9	466.40	425.08	123.98	112.99
--	478.19	487.30	121.34	123.65
6.6	496.55	463.88	119.87	111.99
3.8	429.79	413.57	125.29	120.56
4.4	453.56	433.47	124.71	119.18
4.9	614.50	584.65	126.65	120.50
13.9	436.96	376.18	130.53	112.37
22.7	435.81	336.79	124.45	96.17
4.7	422.24	402.45	123.15	117.38
10.3	551.47	494.75	140.87	126.38
--	527.86	580.80	116.50	128.19
20.3	603.35	480.68	123.83	98.66
--	539.55	608.80	115.94	130.83
--	528.76	621.69	112.94	132.79
6.7	470.26	438.63	119.81	111.76
--	487.96	504.99	118.35	122.47
9.6	648.22	585.97	108.72	98.28
4.6	$491.43	$468.59	$118.26	$112.77

TABLE 37

TOTAL TAX COLLECTIONS, STATE AND LOCAL GOVERNMENTS
FOR STATES, REGIONS, AND THE UNITED STATES, 1971
(In Thousands)

State and Region	State Tax Revenue*	Local Tax Revenue**	Total Tax Revenue
New England States.....	$ 3,081,209	$ 3,133,700	$ 6,214,909
Connecticut.....	795,589	853,500	1,649,089
Maine.....	240,446*	186,300	426,746
Massachusetts.....	1,494,291	1,659,900	3,154,191
New Hampshire.....	137,352*	168,400	305,752
Rhode Island.....	272,085	177,700	449,785
Vermont.....	141,446*	87,900	229,346
Middle Atlantic States.	11,123,917	10,831,300	21,955,217
Delaware.....	222,180	61,800	283,980
New Jersey.....	1,501,047	2,159,700	3,660,747
New York.....	6,248,106	6,416,100	12,664,206
Pennsylvania.....	3,152,584*	2,193,700	5,346,284
North Central States...	13,674,332	12,494,600	26,168,932
Illinois.....	3,142,311	2,682,400	5,824,711
Indiana.....	1,054,296	1,094,300	2,148,596
Iowa.....	657,577*	661,800	1,319,377
Kansas.....	463,141	499,500	962,641
Michigan.....	2,598,516*	1,924,900	4,523,416
Minnesota.....	1,099,070	858,700	1,957,770
Missouri.....	826,662	892,200	1,718,862
Nebraska.....	294,447	399,700	694,147
North Dakota.....	142,242	122,400	264,642
Ohio.....	1,851,255*	2,193,000	4,044,255
South Dakota.....	121,730	174,600	296,330
Wisconsin.....	1,423,085	991,100	2,414,185
SREB States.....	13,435,755	8,054,400	21,490,155
Alabama.....	717,359*	287,000	1,004,359
Arkansas.....	379,810	153,000	532,810
Florida.....	1,587,183	1,157,400	2,744,583

State Tax Revenue As A Percentage Of Total Tax Revenue	Per Capita Total Tax Revenue	Per $1,000 Personal Income, Total Tax Revenue
49.6%	$516.96	$116.15
48.2	535.24	107.63
56.3	425.47	124.93
47.4	547.79	120.00
44.9	401.25	106.27
60.5	468.53	113.67
61.7	500.76	139.00
50.7	575.83	122.76
78.2	508.92	108.80
41.0	501.47	104.16
49.3	688.61	138.04
59.0	450.06	108.34
52.3	456.96	108.13
53.9	520.25	109.08
49.1	407.39	101.73
49.8	462.61	118.99
48.1	426.32	101.76
57.4	502.77	113.51
56.1	504.45	125.93
48.1	361.94	92.48
42.4	459.09	114.23
53.7	423.43	119.10
45.8	375.23	90.21
41.1	442.28	127.67
58.9	539.36	137.98
62.5	358.13	100.29
71.4	288.69	93.30
71.3	274.08	87.73
57.8	370.84	99.40

TABLE 37 (Continued)

State and Region	State Tax Revenue*	Local Tax Revenue**	Total Tax Revenue
SREB States (Continued)			
Georgia	$ 990,951	$ 604,500	$ 1,595,451
Kentucky	760,335	289,700	1,050,035
Louisiana	988,715	435,100	1,423,815
Maryland	1,146,255	883,600	2,029,855
Mississippi	524,396*	194,600	718,996
North Carolina	1,296,974	480,600	1,777,574
South Carolina	600,478	205,400	805,878
Tennessee	739,920	556,400	1,296,320
Texas	2,188,318	1,904,800	4,093,118
Virginia	1,065,212*	750,400	1,815,612
West Virginia	449,849*	151,900	601,749
Mountain States	2,750,584	1,992,500	4,743,084
Arizona	523,113	377,900	901,013
Colorado	513,742	545,300	1,059,042
Idaho	194,230*	108,500	302,730
Montana	141,196*	165,700	306,896
Nevada	172,517	123,900	296,417
New Mexico	294,260	93,200	387,460
Oklahoma	540,918	338,100	879,018
Utah	276,294*	166,000	442,294
Wyoming	94,314*	73,900	168,214
Pacific States	7,783,785	7,858,400	15,642,185
Alaska	102,054	48,400	150,454
California	5,675,445	6,637,500	12,312,945
Hawaii	372,712	117,800	490,512
Oregon	479,165*	467,400	946,565
Washington	1,154,409*	587,300	1,741,709
District of Columbia	--	434,200	434,200
All States Including District of Columbia.	$51,849,582	$44,799,100	$96,648,682

State Tax Revenue As A Percentage Of Total Tax Revenue	Per Capita Total Tax Revenue	Per $1,000 Personal Income, Total Tax Revenue
62.1%	$342.08	$ 95.05
72.4	319.94	96.96
69.4	386.80	118.55
56.5	507.46	112.03
72.9	323.00	114.62
73.0	345.43	100.65
74.5	306.77	97.40
57.1	324.89	98.33
53.5	357.17	96.12
58.7	385.15	98.67
74.8	343.46	103.95
58.0	425.08	112.99
58.1	487.30	123.80
48.5	463.88	111.98
64.2	413.57	120.56
46.0	433.47	119.18
58.2	584.65	120.49
75.9	376.17	112.37
61.5	336.79	96.17
62.5	402.45	117.38
56.1	494.75	126.38
49.8	580.80	128.19
67.8	480.68	98.66
46.1	608.86	130.82
76.0	621.69	132.79
50.6	438.63	111.76
66.3	504.99	122.47
100.0	585.96	98.28
53.6%	$468.59	$112.76

*Includes profits of state owned liquor stores.
**Includes profits of public owned utilities.
Source: See citations for Table 1.